

gamania 橘子集團

2023

Sustainability Report



Reading Guide

In 2023, Gama reinterpreted the Group's sustainability report with reference to GRI Standards 2021, compiling major issues together with internal and external stakeholders as well as supervising and following up ESG related information based on the framework of the Group's sustainability strategy blueprint, to demonstrate Gama Group's determination to achieve corporate sustainability. You may prioritize your reading of the corresponding chapters for the topics you want to know in depth. Each chapter has a complete explanation of management policies, annual performance, goals and other information. The Gama Sustainability Report is also available on Gama's official website, YouTube channel and annual report to add interactivity. Please scan the QR Code or click on the hyperlink to learn more.

CH 1 Promoting Sustainable Management

Operational overview, culture, sustainable governance mechanism and sustainable strategy blueprint of Gama

CH 2 Promoting Digital Responsibility

Gama continuously provides innovative and diverse products and services, while safeguarding a secure digital environment

CH 3 Promoting Environmental Friendliness

Gama focuses on climate and environmental issues, and supports environmental symbiosis actions

CH 4 Promoting Positive Value

Gama has created a friendly workplace, and drives a social atmosphere of kindness and inclusiveness

About the Report

Message from the Group CEO and Sustainable Development Committee Chairperson

2023 Honor and Affirmation

01 | Promoting Sustainable Management

1.1 About Gamania	09
1.1.1 Business overview.....	09
1.1.2 Financial performance.....	12
1.1.3 Gamania culture.....	14
1.2 Corporate governance	16
1.2.1 Governance organization and structure.....	16
1.2.2 Ethical corporate management.....	22
1.2.3 Risk management.....	24
1.2.4 Association with external organizations.....	27
1.3 Sustainable management	29
1.3.1 Practicing sustainable governance.....	29
1.3.2 Analysis of major issues.....	32
1.3.3 Stakeholder engagement.....	38

02 | Promoting Digital Responsibility

2.1 Innovation management	41
2.1.1 Innovation investment and research and development.....	41
2.2 Information security	44
2.2.1 Information security management.....	44
2.2.2 Protection of network security.....	49
2.3 Protection of customer interests	53
2.3.1 Service and communication.....	53
2.3.2 Privacy protection.....	54
2.3.3 Customer satisfaction.....	56

03 | Promoting Environmental Friendliness

3.1 Environmental management	58
3.1.1 Response to climate change.....	58
3.1.2 Environmental, energy and resource management.....	66
3.1.3 Pollution prevention and waste management.....	69
3.2 Environmental symbiosis	71
3.2.1 Sustainable procurement.....	71
3.2.2 Environmental symbiosis actions.....	73

04 | Promoting Positive Value

4.1 Gamania family	79
4.1.1 Workforce structure.....	79
4.1.2 Talent recruitment and retention.....	81
4.1.3 Talent development.....	83
4.1.4 Compensation and benefits.....	86
4.1.5 Friendly workplace.....	89
4.1.6 Healthy workplace.....	94
4.2 Social inclusion	99
4.2.1 Gamania Cheer Up Foundation.....	99
4.2.2 Common good in the community.....	101
4.2.3 Support for domestic cultural industries.....	103

05 | Appendix

GRI index table.....	105
TCFD index table.....	108
SASB index table.....	109
Climate-related information.....	110
Independent Limited Assurance Report.....	111
Declaration of Greenhouse Gas Examination.....	111



About the Report

GRI 2-1~2-5

Welcome to read the ESG Sustainability Report issued by Gamania Digital Entertainment Co., Ltd. and its group businesses (Gamania Group, hereinafter referred to as Gamania). Gamania has long been paying close attention to and fulfilling its corporate social responsibility, looking forward to independently aligning with international sustainable development trends, and communicating with stakeholders through this report.

Reporting period and cycle

The disclosure period of this report is the year 2023 (January 1, 2023 to December 31, 2023), covering the specific actions and performance data of Gamania in economic, environmental and social aspects. Certain data traces back to 2020. Gamania has been publishing its ESG report since 2018. This is Gamania's 6th report, with the publication date falling in August 2024. It will continue publishing the report on an annual basis; the next report is expected to be released in August 2025. This report can be downloaded in the ESG section of Gamania Group's website.

Reporting boundaries and scope

The boundaries of this report have been determined with financial materiality and industry relevance in mind, and cover Gamania Digital Entertainment Co., Ltd. and all subsidiaries mentioned in CH1 (see. P10-11). The report mainly covers Gamania's operations in Taiwan, which account for 85% of the total consolidated revenue. Financial data on business performance was taken from Gamania's audited consolidated financial statements. Please refer to the 2023 annual report for more details on the entities, related parties, and investments covered by the financial statements. All amounts are presented in NTD. The greenhouse gas data is a group-wide inventory in accordance with ISO 14064-1:2018, the environmental indicators including energy and water consumption are collected

Contact information

If you have any suggestion or query regarding this report, please contact us at:
Gamania Digital Entertainment Co., Ltd.-
Sustainability Planning Office

- Mail: ESG@gamania.com
- TEL: 02-26588866 #1437



Gamania Group /
ESG official website

from the data of the entire group during the inventory process, and the rest of the environmental data is from the headquarters building of Gamania (No. 111, Ruihu Street, Neihu District, Taipei City). Data disclosed in this report was gathered and surveyed by Gamania, and is presented using common values. No information restatement was made for the year.

Compilation principles of the report

The report was prepared in accordance with the requirements of the "Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies," with the content and structure thereof in line with the sustainability reporting standards (GRI Standards) published by the Global Reporting Initiative (GRI) in 2021. Meanwhile, the disclosures also correspond to the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies," the "Task Force on Climate-Related Financial Disclosures (TCFD)," the "UN Sustainable Development Goals (SDGs)" and the sustainability indicators of the Sustainability Accounting Standard Board (SASB) for the industry of software & IT services.

Assurance of the report

After the content of this report was approved by the Board of Directors, KPMG Taiwan was commissioned to conduct a limited assurance in accordance with the Accounting Research and Development Foundation's TWSAE3000, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information." After assurance, the information disclosed in this report is considered aligned with the GRI Standards and relevant sustainability reporting standards; KPMG has issued an independent limited assurance report therefor. The data related to the international standards of ISO 14064 and 27001 series have been approved by a third-party verification body.





Message from the Group CEO and Sustainable Development Committee Chairperson

While the global pandemic has slowed down and the overall environment keeps facing a variety of new challenges, Gama Group has never stopped for once, continuing to move forward steadily in the changing market environment based on a multi-faceted business strategy. In 2023, the consolidated revenue was NTD 9.79 billion, and the operating profit was NTD 640 million. We have not only pursued innovation and breakthroughs in the application of technology, but also supported original content in various sectors such as comic, novel, illustration with text, and music for long, fostering a positive cycle of the industrial ecology. Gama Group does not only pay attention to the businesses. Knowing full well the importance of sustainable development to corporate operations, Gama Group has set four major sustainability strategies and policies in 2022, including "Promoting Sustainable Management," "Promoting Digital Responsibility," "Promoting Environmental Friendliness" and "Promoting Positive Value," and determined measurable indicators for stepwise implementation based on the seven UN Sustainable Development Goals (UN SDGs) highly relevant to the core business. We are glad to share our impressive achievements in 2023:

- **Forming the Risk Management Committee to oversee corporate operations effectively, developing the Group's advertising ethics policy to protect the rights and interests of all players and users, and being rated as the best company in the domestic industry of interactive media, services & home entertainment by an international sustainability evaluation agency.**
- **Reducing nearly 90% of point fraud cases through channel management and close cooperation with the public sector to combat fraud, and having no major cyberattacks or privacy breaches.**
- **Actively implementing environmental protection measures, with the annual average electricity consumed, water consumed, and garbage generated per person at the headquarters significantly reduced compared to the previous year; winning the recognition as a Green Food Enterprise and the Ministry of Environment's Eco-friendly Restaurant certification with the employee cafeteria "Gama Island."**
- **Continuously supporting the development of sports in rural areas and at the grassroots level, and trying our best to promote adventure education for young people by organizing the "Gama Group Coast to Peak Ultramarathon" with the international ultramarathon course certification successfully obtained.**

Promoting Sustainable Management

Gama Group believes that sound corporate governance is the cornerstone of business development and supports the provision of high-quality products and services for customers. Therefore, the Group established the Risk Management Committee this year to identify potential risks in various aspects of corporate management and business processes, so as to ensure the effectiveness of sustainable operations. Gama Group has been rated as the top 6%-20% among TPEX-listed companies in the corporate governance evaluation for four consecutive years, and has been ranked first in the domestic industry of interactive media, services & home entertainment (IMS) by the international sustainability evaluation agency, S&P Global.

"Working and living in peace" is our commitment to our employees. We are committed to creating a friendly environment where employees can take care of both work and life with peace of mind by constantly implementing various welfare measures. Actively practicing sustainable dining actions, the employee cafeteria "Gama Island" was recognized by the 3rd Green Dining Guide "Corporate Green Food First Award" and obtained the Ministry of Environment's "Eco-friendly Restaurant" certification.

Promoting Digital Responsibility

Gama Group is devoted to creating a safe and high-quality digital service experience for the players and users, standing by the side of consumers and protecting the rights and interests of all users. We were the first in the industry to formulate regulations regarding advertising, and combated fraud from all dimensions through channel management and close cooperation with the public sector. As of the end of the year, nearly 90% of the fraud cases had been significantly reduced, showing our industrial self-discipline and fulfillment of social responsibilities. Meanwhile, in 2023, there were no major cyberattacks or privacy breaches at Gama Group. We revised 13 information security regulations, and got 86 patents approved and announced in Taiwan.

Promoting Environmental Friendliness

In 2023, despite the increased business volume and number of employees at Gamania, we were still actively engaged in energy saving and carbon reduction measures. We conducted hardware restructuring at the headquarters, replacing old lamps with an LED induction system; the electricity consumption per person this year declined by 17% compared to 2022. In addition, we introduced atmospheric water generators that could turn moisture in the air into potable water for the first time, and advocated employees' water-saving practices; the water consumption per person decreased by 5.34 m³ compared to the previous year. Also, we continued to promote environmental protection internally; as a result of our efforts to reduce plastics, the garbage generation per person was reduced by 11.71 kg. Gamania adopted the Task Force on Climate-Related Financial Disclosures (TCFD) methodology for independent check of potential climate risks and opportunities earlier than the peers in the industry and even the domestic laws and regulations. The Group's carbon reduction commitment has also been certified by the CWS as one of the 220 companies in Taiwan with exceptional performance in line with the "target for temperature rise limit of 1.5°C" of the Paris Agreement, making us ranked 14th among all industries and ranked 1st in the service industry of software.

Promoting Positive Value

Gamania Group is a company with the DNA of "taking up challenges." Apart from the actions to support grassroots baseball, Gamania Group organizes at least three blood donation events every year, including the participation in the "Neihu Technology Park 1,000-person Blood Donation Campaign" for seven consecutive years; the number of participants reached 197 employees in 2023, with a total of 293 bags of blood collected. Also, we work together with rural and local communities and enterprises to spread positive influence to different corners of society. Furthermore, Gamania Cheer Up Foundation continues to promote adventure education for young people. In addition to the continuous promotion of the Big Dream Project, it expanded the initiative dimension of adventure culture in 2023 by supporting the establishment of the first U12 community club basketball team in Hualien, "Hualien Gama Apes," and launching the "Gamania Coast to Peak Ultramarathon" project

featuring an extremely challenging event with a track built to international standards that allows more people to see Taiwan's rich cultural heritage and unique landscape ecology. Gamania's mission is to create a digital life full of fun for all players and users. In the future, the Group will regard high-tech and internationalization as the development targets, focusing on expanding the fields of AI technology application to provide more globalized network technology services. At the same time, we will embrace every change and challenge with the attitude of "Dare to Challenge" and the adventure spirit for brave breakthroughs, so as to bring a positive influence to the market and build a sustainable corporate brand with our actions.



2023 Honor and Affirmation



Governance Honor

- 👑 The 10th corporate governance evaluation **top 6~20%**
- 👑 **S&P Global ESG rating 1st** in the domestic industry of interactive media, services & home entertainment (IMS)
- 👑 The ESG evaluation of FTSE Russell **score of 2.9**
- 👑 Morningstar Sustainalytics score of **16.9 (Low Risk)**
- 👑 Game Star **2023 Honorable Mention Award**
- 👑 International Common Criteria **EAL2 certification**
- 👑 **ISO 27001.27017.27018**
- 👑 PCI-DSS (**Payment Card Industry Data Security Standard**)
- 👑 Best IP Awards / **Top IP Award for "EAT ZOMBIE GHOST"**
- 👑 Best IP Awards / **Animation Potential Award for "EAT ZOMBIE GHOST"**
- 👑 Best IP Awards / **Popular IP Award for "Rules are for Losers"**
- 👑 LINE Display **Diamond-class distributor**
- 👑 LINE OA **Silver-class distributor**



Environmental Honor

- 👑 **Certificate of Green Design**
- 👑 2023 **Buying Power Award the 3rd prize**
- 👑 3rd Green Dining Guide Award
Corporate Pioneer in Green Dining
- 👑 Ministry of Environment, Executive Yuan
The "Eco-friendly Restaurant" certification



Social Honor

- 👑 The Sports Administration, Ministry of Education
The "i Sports Enterprise" certification
- 👑 **Journalist Impact Award**
- 👑 **iF Design**



CHAPTER 1



CH1. Promoting Sustainable Management

1.1 About Gamania	09
1.2 Corporate governance	16
1.3 Sustainable management	29

1.1 About Gamania

1.1.1 Business overview GRI 2-6

Introduction of Gamania

The company was founded in 1995 and renamed Gamania in 1999. Since 2014, the company has been adopting ambitious plans to expand from games into e-commerce, payment, media, mobile platform, and digital commercial solutions. Gamania keeps exploring new business models, and actively integrates and diversifies related services. Gamania Group continuously moves towards an Eco-Internet Enterprise to provide comprehensive services to consumers, and bringing Taiwan's creativity to the world. In the future, in addition to deeply cultivating our various businesses, our operation focus will be on beanfun! Action Life Platform, and we will invest resources to develop our own IP. Through the interconnection and integration of various business groups, we will comprehensively develop life applications, change users' experience, create the Group's innovative energy, leverage the Group's synergy, build an Eco-Internet Enterprise, and lay the foundation for sustainable growth.



Annual Report
QR code

Gamania's Profile



Group CEO

Liu, Po-Yuan



Capital

NTD 1.755 billion



TPEX listing date

May 2002



Date established

June 1995



Number of
employees worldwide

1,112



Headquarter
location

**No. 111, Ruihu Street,
Neihu District, Taipei City**








Main operating
locations

**Taiwan, Hong Kong,
Korea, Japan, Singapore**

Gamania Group's Services

Category	Business entity	Enterprise Introduction and Operation Highlights
Game		Gamania continues working with well-known major international gaming service providers to introduce games that have been yearned for. Through the robust localized cultural operation capability, we precisely keep track of the needs of players in order to enhance their loyalty and stickiness, which not only successfully leads our gaming products to become legendary, but also develop new games on our own to enhance the unique entertainment experience. The games provided by the Group include online games "MapleStory (New)," "Lineage Remastered," "Elsword," "Mabinogi (New)," "Counter-Strike Online" and "Dragon Nest," and mobile games "Lineage M," "Summons Boards" and "World Flipper."
E-commerce		It connects social and shopping platforms with comprehensive logistics support and provides brand marketing, data management, customer management, warehousing and logistics work required for e-commerce, covering multiple fields of cooperation partners. It was rated a five-star e-commerce provider by Tmall, becoming the first and only Taiwanese enterprise to receive such an honor consecutively.
		The first of its kind to focus on Anime, Comics, Games and Novels (ACGN) and is devoted to creating an entertaining e-commerce platform. Gaming and socializing upgrade the shopping fun. AI data are applied to improve the operational performance of partner stores and to make trading more convenient and shopping more fun. JollyBuy assists retailers and individuals in opening stores, provides more retailers with preferential solutions for digital transformation, and creates business opportunities in the integration of online and offline operations. With Taiwan's first online mystery box marketing model adopted, it has enabled users to enjoy different buying experience as well as providing a diversified product distribution solution for merchants. In 2023, it continued focusing on the products loved by the ACGN community as the key category, and exclusively promoted virtual and physical consumption through innovative services, driving new customer traffic.
Payment		It combines the Group and the cross-disciplinary partners, and extends from online digital content-based transactions to physical daily consumption (Online to Offline). The scope of service covers food, clothing, housing, transportation, education, and entertainment to build convenient and safe payment applications that better meet the spending needs of the digital generation. Young and gaming populations are prioritized, and the channel operators therefor are offered the best solution to cash flows and membership management. In 2023, it continued to develop the ACGN industry chain, facilitate the Group's featured channels, and strengthen the cooperation and connections with banks. The growth rate of members reached 8.4%, and the growth rate of the Group's featured channels reached 7.6%. Due to the active promotion of account transactions and the increase in the handling fee profit, the growth rate of account transactions reached 9.7%.
		"GASH"point service not only enables players to make payments, but also provides comprehensive digital entertainment contents. The quality and powerful features make it possible for digital players around the world to travel freely in the infinitely wide range of digital entertainment world through the GASH platform. In 2023, GASH officially launched the "fun Market - Virtual Goods Collectible Card Trading Platform" to provide ACGN players with a platform to purchase, trade, exchange, and gift digital collectible cards.

Category	Business entity	Enterprise Introduction and Operation Highlights
Media		<p>With an independent editorial team, it analyzes news viewpoints and masters trends with the features of being "fast" - fast enough and timely, "steady" - pursuing facts and continuous tracking, and "deep" - deeply analyzing and digging inside news, to produce daily soft and hard contents covering politics, finance, entertainment, novelty, life, etc. The contents of video programs have been gradually transformed into a video news website in cooperation with various platforms, while combining the resources of the group to understand readers' preferences and recommend personalized news through data analysis. Recently, it has won the "Journalist Impact Award" for three consecutive years due to its continuous attention to the rights and interests of seniors.</p>
		<p>It deeply cultivates a solid foundation of native digital technology, deeply taps into the needs of network users, and leverages the strong organizational strength and digital resources of the Group to continuously expand advertising and marketing services, quickly connect network resources, continuously undertake the overall advertising role for NOWnews, and deeply cultivate performer agency services and digital audiovisual content development, in order to become a marketing A Team that connects media resources to provide partners with comprehensive integrated marketing services, and resonate with the digital generation of consumers and communicate with the younger generation through more diverse digital content to expand market awareness, create synergy, and strive to become an important partner for business owners to connect with the younger generation, so as to successfully assist multiple online products and services such as games, entertainment and e-commerce to enter the Taiwan market smoothly.</p>
		<p>It has deployed an advanced AI customer service system, integrating telephone, email, instant messaging and message boards with AI technology for multi-channel management, while incorporating marketing interactions and intelligent text-based customer service robots, in order to enhance user experience and optimize operational efficiency. By collecting, applying and analyzing first-party data through the AI customer service system, it accurately proposes customer solutions. The system has dual redundancy of switches and Amazing Thor intelligent and secure office solutions to enable decentralized business operation and ensure uninterrupted 24/7 service throughout the year. At the same time, it also provides CRM integration services, reaching audiences through social media, advertising and offline activities, and achieving channel integration and accurate hashtagging based on data analysis to help brands maintain user loyalty, strengthen user driving power, and realize the goal of traffic monetization.</p>
Mobile platform		<p>It is a comprehensive mobile living platform that combines games, points, payment, e-commerce, and IM in one and also consumption coupons. Simple personalized interfaces further enrich life. One can shop in a group through chatting, adding more fun to communication and allowing a simple yet enriched web-based life. In 2023, it launched a new social interaction service "SHOW Together" to provide you with an exclusive ultra-large online exhibition space. You may upload and display your precious photos, creative images, digital collectibles, or game props anytime and anywhere, and show your creativity and ideas to the fullest!</p>
Digital e-commerce solution		<p>It is an expert in cloud information security that combines cloud data centers, information security services and mobile safety. With years of technical experience, it offers domestic and international customers with tailored services and solutions for information security, system integration and IDC/NOC/SOC. In addition to serving the increasing demand for cloud planning in recent years, with our mobile information security service being recognized by the Common Criteria EAL2 international information security certification in Q1 2023, we have entered the Southeast Asian market with the specification certified by the highest IT product security standards.</p>

1.1.2 Financial performance

GRI 201-1

Financial performance

Gamania Group's 2023 consolidated operating revenue was NTD 9.79 billion, operating gross profit was NTD 3.79 billion, and operating profit was NTD 640 million; under review, the annual revenue and profit scale decreased, mainly due to small sales and no new product introductions. However, through offline special events and localized operations, we have driven a significant increase in active players. Additionally, under continuous cultivation of the digital entertainment landscape, our diversified business revenue has steadily grown. The Company's net profit after tax reached NTD 580 million, and EPS was NTD 3.28.

Tax Management

In response to the international trend, increasingly complex transnational business, and tax environment, the Board of Directors of Gamania Group approved the revised "Group's tax policy" in 2023. The focus is to comply with local tax regulations and disclosure requirements, enhance shareholder value, implement effective risk management, and fulfill our corporate responsibility.

The Principle of Tax Governance

- 1 All operations follow the spirit as well as the letter of the tax laws and regulations of the location of the group's operations, and taxes are paid in accordance with the law.
- 2 Evaluate all transactions between related parties, determine the rationality and consistency of regular profit allocations, and prevent deliberate transfer value created to low tax jurisdictions.
- 3 Tax information should be transparent and follow the financial reporting standards and annual report disclosure regulations.
- 4 Properly manage tax risks when making and implementing tax decisions.
- 5 To avoid double taxation, reduce tax costs reasonably and legally by ex-ante tax assessment to create shareholder value.
- 6 Establish a mutually respectful relationship with tax authorities based on mutual trust and information transparency.
- 7 The related-party transactions undertaken by the Group follows arm's length principle in accordance with the transfer pricing guidelines issued by the Organization for Economic Cooperation and Development ("OECD").
- 8 Do not engage in planning solely for the purpose of tax avoidance, such as transferring profits to low-tax or tax-free havens, or using multiple tax structures lacking commercial substance.

Unit: NTD millions

	2021	2022	2023
Operating income	11,372	11,388	9,791
Operating gross profit	4,757	4,682	3,795
Net profit of current term	1,106	1,280	575
EPS (NTD)	6.30	7.29	3.28
Debt ratio (%)	38.22%	39.45%	41.08%

Unit: NTD millions

Direct economic value generated and distributed by the organization		2023
Direct economic value generated (A)	a. Net sales	9,791
	b. Financial investments	48
	c. Revenue from sale of assets	0
Economic value distributed (B)	a. Operating costs	5,996
	b. Employee wages and benefits	1,320
	c. Dividend distribution	576
	d. Payment of interest	6
	e. Payments to government	403
	f. Community investments	36
Economic value retained (C)		1,502

The Group's tax information

Unit: NTD thousand

	2022	2023
Net profit before tax	1,708,448	687,621
Reported Taxes	430,341	127,389
Effective tax rate (%)	25.19%	18.53%
Cash tax paid	447,641	402,704
Cash tax rate (%)	26.20%	58.56%

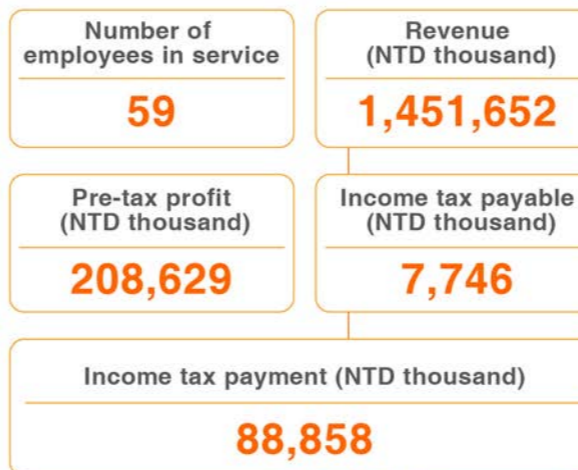


Tax reporting by each tax jurisdiction

According to the relevant domestic regulations for profit-seeking enterprise income tax, Gamania Group is exempt from country-by-country reporting. The income tax paid in the main operating regions this year is as follows:

Hong Kong, Singapore, Japan, Korea

Game operations, information software service and distribution, sales of game points



Taiwan

Game operations, sales of game points, electronic payment, information software service and distribution, e-commerce platform, customer service, TV program production, and advertising services.



1.1.3 Gamania Culture

The Core of the Gamania Group Brand: Dare to Challenge

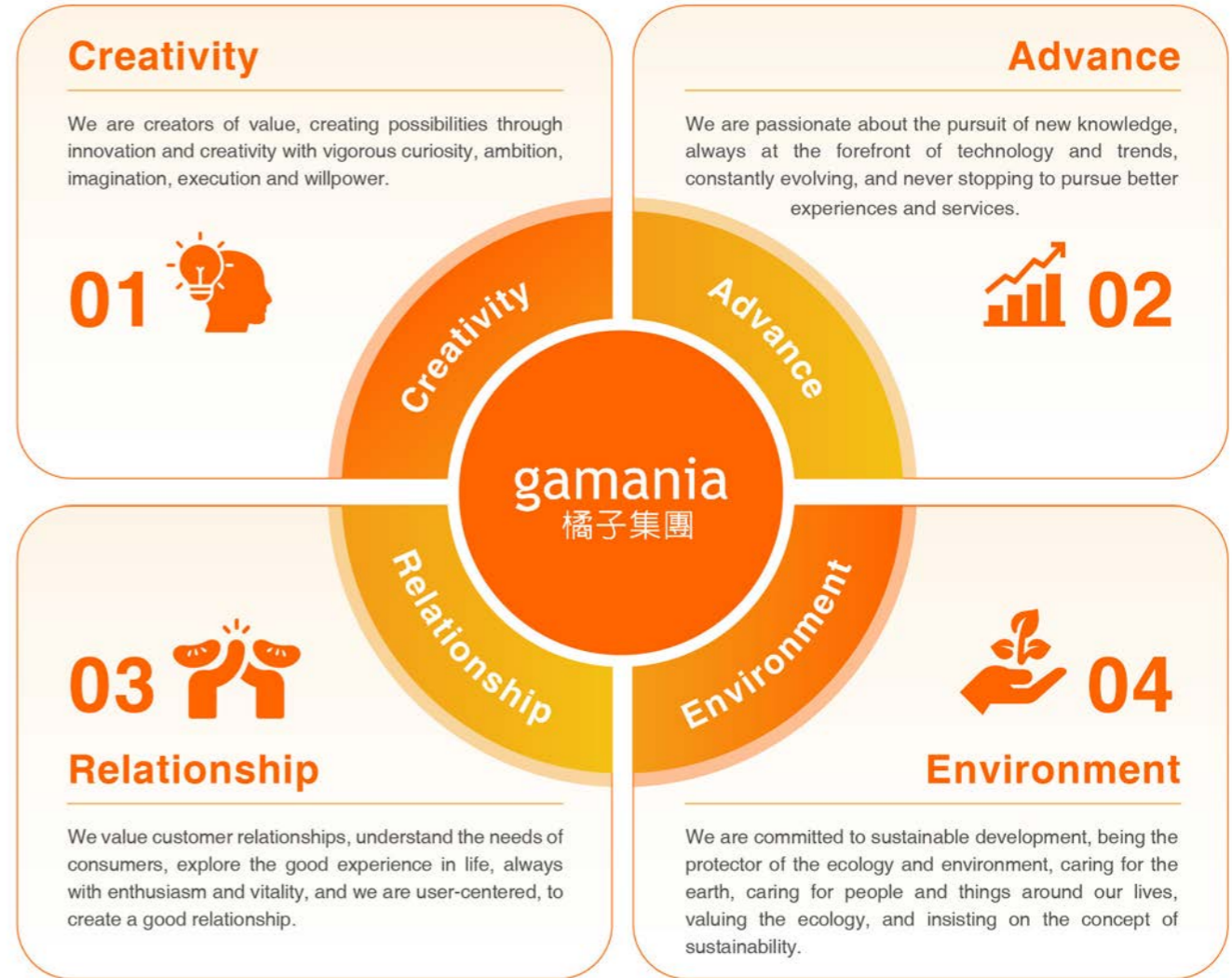
Since its establishment in 1995, Gamania Group has taken "Dare to Challenge" as the core of its brand with the genes of destructive innovation, viewing every challenge as an opportunity to surpass. With the passion to explore the world and create unique Gamania values. In the face of the impact of the new generation, Gamania is ever more proactive, determined and willing to take risks. We not only develop in the digital entertainment business, but also expand our reach to a broader digital life realm, with "have a GOOD TIME!" as the corporate slogan, hoping to build the imagination of a better life for people!

Resolved to Become a Perpetual Company with the Brand Value "C.A.R.E.".

For Gamania, cultural value is the link between diverse talents; corporate value is the power of action that the company relies on. The Gamania Group's "C.A.R.E." is our four brand values for sustainable development: Creativity and Advance are Gamania's expectations of its role in the industry; Relationship is people-oriented, caring for the diverse relationships with employees, users, society and business partners; and Environment is the responsibility for a sustainable environment. In these core values, we demonstrate the uniqueness of Gamania culture.

Brand Vision: "Explore the Unlimited Possibilities of Life"

From games, media, payment, e-commerce, to digital life, Gamania Group's exploration knows no boundaries, and our vision is "Explore the Unlimited Possibilities of Life". We continue to bring new perspectives and emotions to people and insist that anyone, anything, anywhere has the unlimited possibilities of creating a better life.



Annual Corporate Theme: One Synergy

Employee communication and the cohesion of all employees have always been the inclusive culture shaping that Gamania Group attaches great importance to. 2023 is the 29th year of Gamania Group's establishment, and we continue gathering various services to make Gamania people's combat power more concentrated, thus providing users with a simpler and smoother experience and extending the substantive meaning of the 2022 theme of "All for One." For 2023, we aimed to gather all the capacity of Gamania Group by integrating services within the Group, so as to jointly march toward the future. Dynamic actions and continuous advancement are Gamania Group's goal for the constant development of Eco-Internet Enterprise. The 2023 theme was set as "One Synergy," symbolizing the unity of strength with all business units of the Group gathering and starting as "one" unit to further develop the network context where "ten thousands" of nodes converge and constitute new achievements together.

G!VOICE

Gamania has been releasing "G!VOICE" since 2006 to convey the Gamania culture to the public to attract partners that share the same visions and ideals while promoting the mutual understanding of Gamania employees to reach a consensus on the development goals of Gamania, and inject unique creative thinking as well as combine the diverse business content of Gamania Group to create new perspectives belonging to Gamania. Various topics are designed for G!VOICE to introduce and explore contents related to Gamania's culture through "Gamania Perspective," explore various aspects that Gamania people have to know through "Gamania Column," reflect various activities of Gamania people's entertainment culture through "Gamania News," share outstanding awards of Gamania people through "Gamania Honor," and showcase brand products and gifts designed by Gamania through "Gamania Design."



G!VOICE - to know more about the 2023 theme



G!VOICE - to know more about the themes of past years



G!VOICE



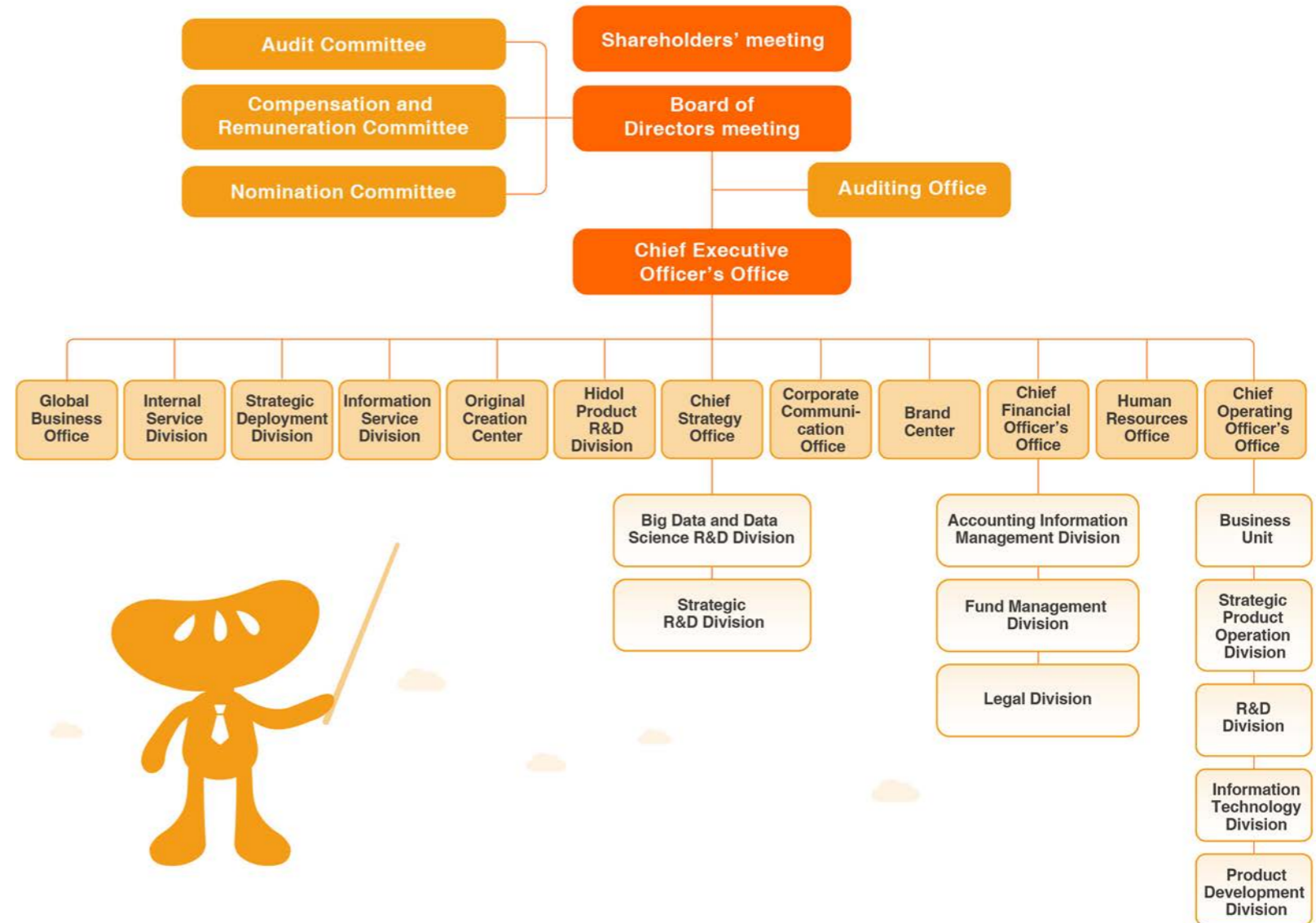
1.2 Corporate governance

1.2.1 Governance organization and structure

GRI 2-9~11 GRI 2-15 GRI 2-17 GRI 2-18

Board of Directors' meeting

Gamania's Board of Directors comprises 7 members including 4 non-independent and 3 independent directors; with 7 years of service on average, they participate in Board meetings, functional committee meetings, and internal meetings. All the communication was good in 2023. Each year, the performance of the Board of Directors and functional committees is evaluated. In 2022, the Taiwan Corporate Governance Association was commissioned to conduct an external performance evaluation of the Board of Directors, and improvements were made based on the evaluation results. In 2023, the Board of Directors approved the establishment of the Risk Management Committee, included incident management and sustainability-related risks into the management items, approved the Group's Net Zero Declaration, and revised sustainability-related regulations. For more information on the Company's management team, important communication matters, and related operations, please refer to the Company's website and P.13-17 of the annual report.



• Note: Hidol Product R&D Division was formerly known as the beanfun! Product R&D Division.

Composition and diversification of the Board

GRI 2-10 GRI 2-11

According to the Articles of Incorporation, the Company shall have five to nine directors to serve a term of three years. In addition, a candidate nomination and selection system has been adopted in accordance with the Company's Procedures for Election of Directors and the Regulations Governing Appointment of Independent Directors and Compliance Matters, in order to ensure the diversity and independence of the Board members, and the professional competence required. The members shall be elected at the shareholders' meeting, and may be re-elected. In compliance with the "Corporate Governance Best-Practice Principles," which require diversity to be taken into account for the composition of the Company's Board of Directors, the current Board has members with different conditions including but not limited to gender, age, nationality, ethnicity, seniority, and culture, etc. The members are outstanding entrepreneurs in various industries, or experienced professionals in finance and operations. Four of them are independent directors, making up about 57% of the Board; their independence is in line with the relevant provisions of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies."

Director's Name	Position	Nationality	Gender	Industry Experience	Professional Competence
Liu, Po-Yuan	Chairman and CEO	R.O.C.	Male	Cultural & Creative, Information Technology	International Business, M&A, Risk Management
Hsiao, Cheng-Hao, Representative of Wanin International	Director	R.O.C.	Male	Cultural & Creative, Information Technology	International Business, M&A, Risk Management
Lin, Hsien-Ming	Director	R.O.C.	Male	Information Technology	Investment, International Business, M&A, Risk Management
Sheng, Bao-Si	Independent Director	R.O.C.	Male	Cultural & Creative, Biotechnology	International Business, R&D, Financial Analysis, Investment, M&A, Risk Management
Lin, Ruei-Yi	Independent Director	R.O.C.	Male	Trade	International Business, Financial Analysis, Investment, Risk Management
Chen, Kuan-Pai	Independent Director	R.O.C.	Male	Finance	International Business, Financial Analysis, Investment, Risk Management
Hou, Chia-Qi	Independent Director	R.O.C.	Female	Cultural & Creative, Finance, Retail sales of department stores	International Business, Financial Analysis, Investment, M&A, Risk Management

In 2023, the management objectives of Gamania's Board of Directors diversification policy and the achievement are as follows:

<p>A majority of independent directors of the Board</p> <p>Achieved ✓</p>	<p>Directors concurrently serving as a managerial officer does not exceed one-third of the board seats</p> <p>Achieved ✓</p>	<p>One female director included</p> <p>Achieved ✓</p>	<p>No independent director has served for more than 3 terms</p> <p>Achieved ✓</p>
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Attendance in Board of Directors meetings

According to the "Rules of Procedure for Meetings of the Board of Directors," the Board of Directors meeting shall be held at least once a quarter. In 2023, a total of 6 Board meetings were held(A); the directors' average ratio of attendance was 78.2%.



Position	Name	Attendance in person (B)	Attendance through proxy	Ratio of attendance in person (%) (B/A)
Chairman	Liu, Po-Yuan	6	0	100
Director	Hsiao, Cheng-Hao, Representative of Wanin International	1	5	16
Director	Lin, Hsien-Ming	6	0	100
Independent Director	Sheng, Bao-Si	5	1	83
Independent Director	Lin, Ruei-Yi	5	1	83
Independent Director	Chen, Kuan-Pai	4	2	66
Independent Director	Hou, Chia-Qi	4	0	100

- Note: Ms. Hou, Chia-Qi took office as the Company's Independent Director in June 2023.

Recusals of directors upon conflicts of interest GRI 2-15

Implemented by Article 15 of the Company's Rules of Procedure for Meetings of the Board of Directors: If a director or a legal person represented by a director is an interested party concerning any agenda item, the director shall state the important aspects of the interested party relationship at the respective board meeting. When the relationship is likely to prejudice the interests of the company, the director shall not participate in discussion or voting on that agenda item, and further, shall enter recusal during discussion and voting on that item and may not act as another director's proxy to exercise voting rights on that matter.

Date of the Board of Directors' Meeting	Name	Contents of the proposal	Reason for the recusal	Remarks
2023.03.09	Liu, Po-Yuan	Remuneration of directors and managers recommended by the Compensation and Remuneration Committee	Director and Manager	Recusal from discussion and voting
2023.05.10	Liu, Po-Yuan	The distribution of remuneration to directors and managers	Director and Manager	Recusal from discussion and voting

Continuing education and performance evaluation of the Board of Directors

GRI 2-17 GRI 2-18




For the continuing education of the Board members this year, please refer to the Company's website. In line with the Corporate Governance 3.0 - Sustainable Development Roadmap, since 2021, the Board members have been scheduled to take ESG-related courses on the topics of corporate sustainability, corporate governance and risk management, in order to deepen the Company's sustainable governance culture. Each director receives at least 6 hours of continuing education on average. The directors' continuing education status in 2023 is disclosed on the Market Observation Post System and the [Company's website](#).

The Company has established the Rules for Evaluation of Performance of Board of Directors and the evaluation methods; the internal evaluation is regularly performed and reported to the Board of Directors every year, as a reference for remuneration and nomination for renewal. Further, an external professional independent institution or a team of external experts and scholars shall additionally conduct evaluation at least once every three years. The results of the latest third-party evaluation and the improvement plan are disclosed on the [Company's website](#). In 2023, the performance of the Board of Directors and functional committees was evaluated and rated as "excellent." The evaluation included five aspects: involvement in corporate operations, improvement of the Board's decision-making quality, composition and structure of the Board, election and continuing education of directors, and internal control. As for the self-performance evaluation of individual directors, the evaluation aspects included understanding of the goals and mission of the Company, awareness of the duties of a director, involvement in corporate operations, management of internal relationship and communication, director's expertise and continuing education, and internal control, which were the basis for the fulfillment of corporate governance and the enhancement of the Board functions.

Functional committees

The Company has established functional committees under the Board of Directors. The rules for qualification review of the Nomination Committee are followed to elect industry leaders as independent directors and committee members to strengthen the operation of the Board. In addition, the charter of each committee has been formulated, and the independent directors have participated in the Compensation and Remuneration Committee, Audit Committee, Nomination Committee and important internal meetings to boost corporate governance.



Committee	Duties	Members	Frequency of meetings	Number of meetings held and the committee member attendance rate in 2023
 Audit Committee	Supervising the Company's fair presentation of financial statements; the appointment and dismissal, independence, and performance of certified public accountants; effective implementation of internal control; legal compliance; and control of inherent or potential risks.	All independent directors	At least 4 times a year	A total of 5 meetings were held, with a committee member attendance rate of 85%.
 Compensation and Remuneration Committee	Handling the Board periodically to evaluate and determine the remuneration for directors and managers, and periodically review the policy, system, criteria, and structure of performance evaluation of and remuneration for directors and managers.	All independent directors	At least 2 times a year	A total of 4 meetings were held, with a committee member attendance rate of 81.3.
 Nomination Committee	Proposing a list of suitable candidates for the director or high-ranking managerial openings to the Board of Directors (including its subsidiaries), reviewing in advance the candidates recommended by shareholders or the Board of Directors by law, and submitting the review results and the reference list of candidates to the Board meeting.	Chairman and all independent directors	At least 2 times a year	A total of 3 meetings were held, with a committee member attendance rate of 81.2%.

Remuneration policies GRI 2-19 GRI 2-20

The determination and review of remuneration are subject to the rules and resolutions of the Remuneration Committee. The remuneration for the Company's directors and independent directors is appropriated according to the Articles of Incorporation, paid upon the resolution of the Board of Directors, and reported to the shareholders' meeting. The remuneration that the Company pays to senior managers is determined based on their individual contributions to the Company and the remuneration standards of peer companies, and is adjusted based on the actual business performance (including sustainable development goals) and the assessment of future risks. As for the remuneration for employees, it is distributed by the Company's Articles of Incorporation, paid upon the resolution of the Board of Directors, and reported to the shareholders' meeting. For details of the remuneration for the highest governance unit and the senior managers, please refer to P.20-22 of the 2023 annual report.

Group Audit Office

Gamania has an Internal Group Audit Office created directly under the board of directors that specializes in internal audit tasks, assists the board and managers in evaluating the effectiveness of internal control system, and offers improvement advices to ensure that the internal control system remains effective. These advices provide the basis for future reviews and amendments. In terms of external audit, the competent authority conducts on-site inspections of the Company in accordance with the laws and regulations. The Company further implements relevant internal control mechanisms as per the inspection results to strengthen self-management and sound operations.



Internal control system

For the purpose of proper internal control and risk management, Gamania adopts three lines of defense to effectively distribute, transfer or reduce risks, so as to facilitate the identification and control of potential risks and ensure that all businesses are in line with relevant systems.

Defense	Accountable department	Method of control	Role and function
First line of defense	All operating units	Daily risk management activities (including self-evaluation of internal control) by the operating units	Designing robust internal control procedures for identifying, managing and responding to risks
Second line of defense	Administrative and compliance units	Contribution of professional skills to help optimize the company's processes, and strategic management, policy formulation, and functional supervision based on the monitoring at the management level	The management continues to establish risk management policies and supervises and assist various units in risk management from an organizational perspective
Third line of defense	Internal audit	Audits based on independence and objectivity in a risk-oriented approach, with findings reported directly to the Board of Directors	Auditing and evaluating the effectiveness of the internal control system promptly, executing audit tasks according to standard operating procedures, and measuring whether the management and implementation of risks and control have worked

1.2.2 Ethical corporate management GRI 2-23 GRI 2-24

Ethical corporate management

Ethical corporate management is implemented under the core values of Gamania. Gamania has established a dedicated unit, the "Chief Executive Officer's Office," under the Board of Directors to promote ethical corporate management and take the responsibility for formulating and supervising the implementation of ethical corporate management policies and prevention plans. It regularly reports on the implementation status to the Board of Directors every year, and has formulated the "Ethical Corporate Management Procedures and Code of Conduct" and the "Code of Moral Conduct" with anti-corruption policies, employee code of conduct, handling procedures for political and charitable donations, etc. covered. It also annually reports on the implementation of ethical corporate management and measures taken to stakeholders for review.

Online courses on ethical corporate management have been provided since 2016, with the Chairman, president, and senior management emphasizing the philosophy and values of ethical corporate management to internal employees. These courses serve as a standard for employees' ethical behavior. Rewards or punishment may be given in response to employees' performance as per the "Reward and Discipline Regulations" as appropriate.

Gamania also has a "supplier management policy" that requires the Company's personnel to, during business operations, refrain from directly or indirectly offering, accepting, promising or requesting any illegitimate benefits, or from engaging in other conduct that is against integrity, illegal, or in breach of fiduciary duty. In addition, strict control is adopted in the processes of



Ethical Corporate Management Procedures and Code of Conduct



Code of Moral Conduct

procurement, price negotiation, acceptance, and evaluation to stay on top of the quality of suppliers. Please refer to "3.2.1 Sustainable procurement" for more details.

Training and communication on ethics GRI 205

Our ethical corporate management course is compulsory for new employees, and the training completion rate reaches 100%. In 2023, a total of 406 employees completed the course. Gamania complies with various laws and regulations to implement ethical corporate management. In 2023, the Company did not face any fines or non-monetary penalties related to corruption and bribery, discrimination and harassment, conflict of interest, money laundering, and insider trading.

Parties concerned	Total number of members (engaged in communication/completing training)	Percentage /No. of copies
Members of the governance unit (Board of Directors)	6 directors participated in director education and training (excluded 1 of the Board members was a corporate director).	100%
Employees	All employees took the compulsory courses upon arrival.	100%
Collaborating Partners	New suppliers signed the Supplier CSR Commitment	14 copies

Whistleblowing mechanism GRI 2-25 GRI 2-26

Gamania sets out complete accusation measures, standard investigation procedures and confidentiality mechanisms for handling accused matters, and relevant measures to protect whistleblowers in the "Ethical Corporate Management Procedures and Code of Conduct". Personnel responsible for handling accused cases should declare in writing that they will keep the whistleblower's identity and content confidential. The Company also promises to protect whistleblowers from improper treatment due to the accused matter.

External whistleblowing is the responsibility of the Group Audit Office under the Board of Directors, while the Human Resources Office is responsible for the planning and operation of the internal whistleblowing system. If it is confirmed that the accused has indeed violated relevant laws and regulations or the Company's ethical corporate management policies and regulations, the accused will be immediately requested to stop the relevant behavior, and appropriate measures will be taken. If necessary, the case will be reported to the competent authority or transferred to judicial

authorities for investigation, or compensation for damages through legal procedures will be sought to safeguard the Company's reputation and rights. The designated unit will further report the fact, its handling method and subsequent review and improvement measures to the Board of Directors, and disclose the relevant measures and information to the Company's website. For any related problems, the Company will hire professionals such as lawyers or certified public accountants to provide advice on ethical corporate management.

Procedure for Handling Accusation Cases

- 01

If the reported situation involves general employees, it should be reported to the department head. If the reported situation involves directors or senior executives, it should be reported to independent directors.
- 02

The responsible units of the Company and the supervisors or personnel mentioned in the preceding paragraph shall immediately investigate the relevant facts, and if necessary, provide assistance from legal compliance or other relevant departments.
- 03

If it is confirmed that the accused has indeed violated relevant laws and regulations or the Company's ethical corporate management policies and regulations, the accused should be immediately requested to stop the relevant behavior, and appropriate measures should be taken. If necessary, the case should be reported to the competent authority or transferred to judicial authorities for investigation, or compensation for damages through legal procedures should be sought to safeguard the Company's reputation and rights.
- 04

For the acceptance, process and investigation results of the accusation case, written documents should be retained and kept for five years; the documents may be kept in electronic format. Before the expiration of the retention period, if a lawsuit related to the accusation content occurs, the relevant data should be stored until the end of the lawsuit.
- 05

After investigation and verification of the accusation case, it is the responsibility of the relevant units of the Company to review the relevant internal control systems and operating procedures, and propose improvement measures to prevent the recurrence of the same behavior.
- 06

The responsible unit of the Company shall report the accused matter, its handling method, and subsequent review and improvement measures to the board of directors.

Whistleblowing and communication channels

Through open, transparent and diverse complaint channels, the Company provides 24/7 access for internal and external personnel to report and communicate on the organization's operations or business relationship behavior. An anonymous mechanism is also in place to protect the whistleblowers from persecution.

	Internal channel	External channel
Applicable to	Employees	All stakeholders
Whistleblowing and communication channels	995@gamania.com (for sexual harassment cases)	
	integrity@gamania.com (for ethical corporate management-related cases)	integrity@gamania.com
	Internal anonymous message board: GAMA Express M	
	Anonymous QA form at the employee meeting	

Penalty cases GRI 2-27

In 2023, Gamania did not have any financial losses related to ethical corporate management or anti-competitive behavior. However, the probability table provided by the original manufacturer of the game "MapleStory (New)" distributed by the Company was incorrect and did not match the actual probability in the game. The Fair Trade Commission thus gave a fine of NTD 2 million pursuant to paragraph 1, Article 21 of the Fair Trade Act, which applied mutatis mutandis according to paragraph 4 of the same article.

As a leader in the domestic game industry, the Company has prided itself on innovating the gaming and entertainment experience through its strong localization capabilities, facilitating and promoting the domestic game industry culture, and creating a high-quality ecosystem in the game industry. Upon learning of anomalies in the mechanism in March 2023, we adopted three immediate measures

of "clarification, communication and compensation, and management" to handle them swiftly, so that people could develop greater trust in the game industry. In addition to doing our best to compensate players and users, the Company internally enhanced the internal control management process of the probability announcement, and externally strengthened communication and compensation to build players' confidence in the game, fulfilling social responsibilities by making corrections when being aware of any mistakes.

Clarification

In this case, upon receiving the complaints, the Company immediately sorted out the underlying problem, figured out the information gap between the international original manufacturer and the distributor, confirmed public records, and rapidly wrote an urgent message to respond to the players, the media, and the related government units.

Communication and compensation

Responding to the issue head-on, we explained the details and apologized to the players, and provided a compensation plan for all the players through announcements on the official website and in the game (with the all-player compensation plan proposed within 3 days and completed within 10 days).

Management

1. We reconstructed the anomalous products in the game right away, and stopped the sale of the originally anomalous products to prevent the expansion of damage.
2. Sticking to the principle of not making the same mistake again, we enhanced the pre-verification, and developed more detailed verification tools with the original manufacturer:
 - Adopting verification instructions or manual sampling of the optimal number of samples, with the whole process recorded as evidence.
 - Comparing whether the real-time data of the game was consistent with the probability based on the dispatch of reports on the next day after the official launch of probability-based products.
 - Retaining relevant verification results and data for at least one year for future reference.
3. In line with the new law, we formulated regulations regarding the probability-based prize-winning products or the transparency of activity probabilities, and established the process of internal verification/disclosure for probability-based products.

1.2.3 Risk management

With a view to boosting corporate governance and responding to the needs of stakeholders, Gamania has established the "Risk Management Committee" in August 2023 upon the approval of the Board of Directors, in order to build a total risk management and control system pursuant to the provisions of the "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies" to identify and manage risks in all aspects of business administration, and further achieve sustainable management.

The Company's Risk Management Committee is chaired by the Chairman, with the CFO serving as the convener and the senior executives of all units as the members. The committee meets at least twice a year, and the directors, managers of relevant departments, internal auditors, accounting or legal advisors, etc. may be invited to attend the meetings if necessary. The committee is responsible for formulating the Company's risk management policies and framework as well as the implementation of strategies for relevant risk appetite, and reports to the Board of Directors annually to supervise the operation and overall implementation of the risk management mechanism. Members of the Board of Directors and the Risk Management Committee also receive certain hours of continuing education every year to enhance the ability to oversee and implement corporate risk management practices.

To respond to risks in an effective manner, the Group Audit Office not only has three lines of defense of internal control in place with the respective roles, functions and scope of responsibilities thereof clearly defined (please refer to P.21 for the internal control system), but also conducts annual audits and prepares an audit progress control sheet and a summary of findings and improvements. These practices help maintain Gamania's sound corporate image and safeguard businesses against risks to allow more stable growth.



Organizational structure of risk management (from August 2023)





Risk management process





Gamania identified relevant stakeholders and operational issues based on the industry characteristics, developed a risk matrix based on the potential risks and their impacts on the Company (the table below presents the major risks of the year), formulated countermeasures accordingly, and regularly monitored the implementation effectiveness.

Key Risks

Risk item	Risk impact description	Countermeasure	Monitoring period
 Information security risks	To Gamania, an Eco-Internet Enterprise, internal and external information security risks will cause serious damage. For example, external malicious intrusions and cyberattacks, insufficient information security awareness of internal personnel, and new virus threats may result in abnormal or disrupted system operations, data alteration and damage, which could considerably impact the Company's operations.	In the face of the ever-changing impact on information security, the Company has explicitly designated the "Information Security Committee of the Group" as the highest guiding organization in terms of information security, which is supervised by the CEO in person. Aside from formulating corresponding information security policies as per the law for deploying information security defenses, it also implements various information security management tasks based on the risk management cycle, and irregularly review the Company's existing information security practices to formulate improvement plans, with a view to comprehensively managing the digital assets of customers and members. For more information, please refer to "2.2.1 Information security management."	Irregular (the committee meets once every half a year)
 Risks of product-related customer complaints and litigation	The products and services provided by Gamania are changing, diversified and innovated over time. Hence, it is likely that omissions and deficiencies exist in the process of service provision, which could make consumers suffer from losses and further result in legal problems.	Gamania has always maintained close communication and interaction with consumers, and is committed to protecting consumers' interests. We have 24/7 customer service in place and a diversity of service channels available to listen to consumers' voices. In response to the omissions that have occurred, Gamania has made corrections and compensated the players and users right away, and further enhanced the pre-verification and communicated with the original manufacturer to develop more detailed verification tools. Meanwhile, relevant internal regulations have been established to reinforce the internal control mechanism so that the recurrence of risks is avoided. For more information, please refer to "2.3.1 Service and communication."	Anytime

Emerging Risks

In order to identify potential emerging risks to the Group, Gamania identifies emerging risks and develops risk mitigation measures with reference to the reports on emerging risks released by external organizations (e.g. the Global Risks Report of WEF), internal managers' operational concerns, and the management's opinions compiled. The identified risks and developed measures are reported to the Risk Management Committee for early deployment and response.

Risk item	Risk impact description	Countermeasure	Monitoring period
 User scams	Advancements in networking and information technologies have given rise to new social problems such as scams and theft of game accounts. GASH users have become victims, which has impacted the Company's reputation.	To solve and avoid potential social problems, the Gamania team takes the initiative to confront the offenders together with consumers. We have collaborated with the anti-scam website (165) to leverage the strengths of law enforcers and digital transformation, in order to help ensure that consumers and law enforcers are able to deal with fraudulent behaviors stemming from digital games and online consumption promptly. For more information, please refer to "2.2.2 Protection of network security."	Irregular (usually once a week)
 Extreme climate change	According to the annual Global Risks Report published by the World Economic Forum, climate change has risen to one of the top three risks in recent years. As a result, we began to check whether our assets, supply chain, or products and services are likely to be affected by climate change and cause new problems.	In 2023, Gamania introduced the TCFD (Task Force on Climate-Related Financial Disclosures) project to inventory the Company's potential impacts caused by short- or long-term natural disasters, and implemented countermeasures in relation to the locations of data center construction, the climate resilience of software and hardware facilities of office buildings, etc. in advance. For more information, please refer to "3.1.1 Response to climate change."	Once a year

1.2.4 Association with external organizations

GRI 2-28

Gamania joins industry associations and engages non-profit organizations in various forms of exchange to explore collaborative opportunities. The company actively communicates with stakeholders to create a productive industry environment, build positive images, and realize business visions. Gamania and participants of the game industry jointly formed the Taiwan Game Industry Promotion Alliance as a means to unite peers, promote productive exchange, explore collaborative opportunities, and create a business environment that benefits all. It is currently the most influential association in Taiwan's game industry. The Group's engagement in external organizations, lobbying activities, and public policies are assessed, approved by the senior executive of each business unit, and reported to the president regularly.

Association with major external organizations

- Chinese Taipei Esports Association
- Taiwan Game Industry Promotion Alliance
- Taipei New Concept Education and Culture Association
- Taipei Computer Association
- Taiwan Automation Intelligence and Robotics Association
- The Bankers Association of The Republic Of China
- WorldPay Limited
- Taiwan Defense Industry Development Association
- Taiwan Alliance for Advancement of Youth Rights and Welfare
- New Media Entertainment Association
- Chinese Animation & Comic Publishers Association
- Chinese Non-Store Retailer Association
- Taiwan Information Security Association
- The Institute of Internal Auditors
- Commonwealth Sustainability (CWS)

Public policy influence

Unit: NTD thousand

	2020	2021	2022	2023
Lobbying organizations and interest groups	0	0	0	0
Political organizations and candidates	0	0	3,900	800
Industry associations and think tank groups	500	3,200	6,630	10,050
Other	15,520	24,765	22,209	22,790
Total amount	16,020	27,965	32,739	33,640

- Note: The data coverage rate in this table is 100%, calculated based on the operating income.

Public policy influence - Major investments

Unit: NTD thousand

	Expenditure in 2023	Role	Type of association	Engagement purpose
Chinese Taipei Esports Association	6,700	Executive director	Industry association	In order to promote the sustainable development of CTESA, the Company regularly donates money to enhance the technical level of professional e-sports in Taiwan, facilitates the experience exchange among domestic and overseas e-sports organizations, and provides a better healthy and leisure environment for the citizens.
Taiwan Game Industry Promotion Alliance	2,020	Director	Industry association	The Company sponsors the most influential public association in Taiwan's game industry to unite the power of related companies and organizations in the industry, stimulate industrial exchanges, develop collaboration opportunities, and strive for three goals: "protect gamers' rights," "build a friendly environment" and "fulfill social responsibility."
Taipei Computer Association	225	Member	Industry association	We have joined one of the important IT industry associations in Taiwan to promote the development of IT industry in Taiwan and organize major IT exhibitions at home and abroad to build friendly relations between Taiwan and the international IT industry.

Engagement in public policies - Climate alignment

Gamania Group's Net Zero Declaration

In 2023, Gamania's Board of Directors approved the Group's "Net Zero Declaration" and set the Group's carbon reduction targets by 2050: achieving Scope 1 and Scope 2 carbon neutrality by 2030, and achieving net zero carbon emissions by 2050. We will make our best efforts to support national policies, take part in low-carbon transformation, and keep in line with the goal of the Paris Agreement.

Mechanism of engagement in associations

The assessment of Gamania's engagement in associations is approved by the senior executive of each business unit and further reported to the president. In the face of global sustainability issues, Gamania has actively engaged in climate initiatives and carbon reduction actions. We also adhere to the principle of alignment with the Paris Agreement for the engagement in related associations; the "Sustainability Planning Office" is responsible for relevant assessment and reporting to ensure the consistency of our stance. If there is any inconsistency, Gamania will continue communication and work with external organizations to create a low-carbon sustainable environment.

Climate-related lobbying and industry association engagement results

In 2023, Gamania did not engage in any direct lobbying activities. However, to achieve the goal of net zero transformation, the Company participated in the CWS organized by CommonWealth Magazine to exchange ideas with entrepreneurs, share and learn the spirit of sustainable transformation, and develop cross-industry collaboration opportunities. CWS joined hands with the industry, government, academia and research sector to develop a carbon reduction platform and environmental sustainability-related awards, encouraging the public and private

sectors to commit themselves to the target of not exceeding 1.5°C of temperature rise by the end of the century, and awarding the certification for complying with the temperature control target of Paris Agreement. GAMA PAY, which is subordinated to the Group, also joined the Bankers Association of the Republic of China, actively promoting the progress in relation to climate change issues, including the financial disclosure of TCFD climate change risks and opportunities, GHG emission inventory, and so on.



▲ A total of 231 companies in the service industry were surveyed by the Temperature Rising Index for Pathways (TRIPS), and only 37 companies received the "Excellent" rating.

1.3 Sustainable management

1.3.1 Practicing sustainable governance

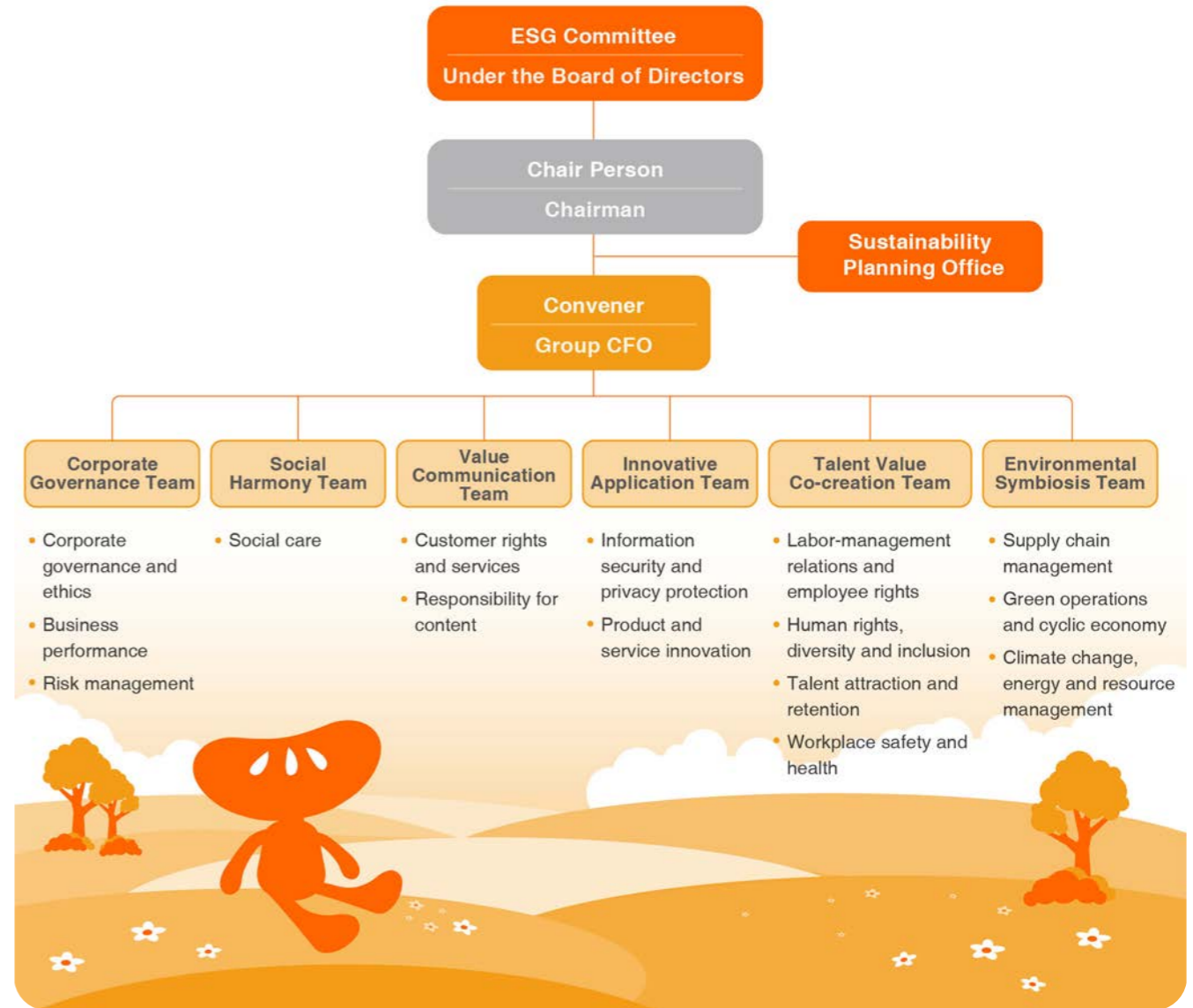
GRI 2-12 GRI 2-13 GRI 2-14 GRI 2-16

Sustainable Development Committee

Gamania pays attention to the rights and interests of internal and external stakeholders of the Company, and has established the Corporate Sustainable Development Best Practice Principles, hoping to use the Company itself as a model to extend and expand the scope to the society and the environment, and bring positive benefits to the Company both internally and externally. In 2019, the Board of Directors resolved to approve the establishment of the Sustainable Development Committee (ESG Committee), with the Chairman serving as the committee chair and the CFO as the convener. At the end of 2021, the Board of Directors further approved the establishment of the "Sustainability Planning Office" under the ESG Committee to report the annual implementation results to the Board of Directors at least once a year, and be responsible for directing and integrating different ESG task teams.

There are 6 functional ESG task teams, which are coordinated and managed by the unit managers from the Chief Financial Officer's Office, Chief Strategy Office, Corporate Communication Office, Human Resources Office, Gamania Cheer Up Foundation, and Internal Service Division, respectively, to implement the corresponding ESG tasks. The Sustainable Development Committee convenes at least one meeting every quarter. The Board of Directors grants full authorization and gives guidance to the Sustainable Development Committee in terms of the sustainable development strategies it proposed and the implementation thereof, and regularly follows up as well as overseeing the annual material matters related to ESG (such as the Net Zero Declaration, publication of ESG reports, etc.) to ensure the effectiveness of the implemented sustainability projects.

The key projects for 2023 include implementing the ESG sustainable strategy blueprint, revising and compiling the sustainability report, analyzing major issues, conducting greenhouse gas inventory and inspection, making Net Zero Declaration and strategic carbon reduction, optimizing institutional investor evaluation, devising maternity protection programs, managing the responsibility for digital content, and exerting influence in social welfare activities.







GRI 2-22



Sustainable Strategy Blueprint

In 2021, Gamania launched the planning of its sustainability strategy blueprint, with “sustainable promotion” as the core of the strategy, the spirit of “the only thing that does not change is change” as the basis, and the brand core “Dare to Challenge” as the motivation in the hope that all business units could attain innovation and creativity, pursue excellence, build good relations, and ensure environmental coexistence to contribute to a more sustainable Gamania. In response to the seven United Nations Sustainable Development Goals (UN SDGs) highly relevant to our core business, including SDG 3 Health and Well-being, SDG 4 Quality Education, SDG 8 Decent Work and Economic Growth, SDG 12 Responsible Consumption and Production, SDG 13 Climate Action, SDG 16 Peace, Justice and Strong Institutions, and SDG 17 Partnerships for the Goals, Gamania has determined four major sustainable themes: “Promoting Sustainable Management,” “Promoting Digital Responsibility,” “Promoting Environmental Friendliness” and “Promoting Positive Values.”

At the end of 2023, as instructed by the Sustainable Development Committee, the leader of each ESG task team led the team members to discuss the sustainability issues and the expectations of corresponding stakeholders in depth, and set sustainability performance indicators and short-, medium-, and long-term goals. The performance and results of each aspect of the sustainability strategy blueprint will be regularly reported to the Sustainable Development Committee for follow-ups, and cross-unit communication and resource integration will be carried on to achieve group synergy. In the future, Gamania will integrate the spirit of corporate sustainable development with the culture of Gamania in depth, practice sustainable development in daily operations, and lead the sustainable development of the industry.

Main Theme	Responding to SDGs	Responding to Sustainability Issues	2023 Performance Highlights	Key Objectives for 2024	Vision
Promoting Sustainable Management		<ul style="list-style-type: none"> Corporate governance and ethics Business performance Risk management Supply chain management 	<ul style="list-style-type: none"> The Company was rated top 6~20% among TPEX listed companies in the 10th Corporate Governance Evaluation. 100% of new recruits completed the integrity-related courses. There were 0 violations of ethical corporate management, anti-competitiveness, or the code of conduct. The Risk Management Committee was established. New suppliers signed the Supplier CSR Commitment. 	<ul style="list-style-type: none"> To be rated top 6~20% among TPEX listed companies in the Corporate Governance Evaluation. To regularly review the completeness of the ethical corporate management policy. To regularly review the completeness of the tax policy. To have 0 violations of ethical corporate management, anti-competitiveness, or the code of conduct. To have all the suppliers sign the Supplier CSR Commitment. 	Build a more resilient management system and culture by incorporating ESG elements into the management mechanism, and further develop a more sustainable corporate brand culture by deepening the cooperation with value chain partners.

Main Theme	Responding to SDGs	Responding to Sustainability Issues	2023 Performance Highlights	Key Objectives for 2024	Vision
Promoting Digital Responsibility	 	<ul style="list-style-type: none"> Information security and privacy protection Customer rights and services Product and service innovation Responsibility for content 	<ul style="list-style-type: none"> The Company passed the ISO 27001 external inspection. There were 0 information security incidents and privacy breaches. The completion rate of education and training on information security for all employees was 100%. The Group's advertising ethics policy was developed. The average score of customer satisfaction with omni-channel services reached 4.81 (out of 5 points). 92% of the cases were resolved with the initial response. The service quality check accuracy rate exceeded 99%. The anti-fraud performance was excellent. 	<ul style="list-style-type: none"> To continually pass the ISO 27001 external inspection. To regularly conduct BCP drills on the topic of information security. To regularly review the completeness of the information security policy, privacy policy, and advertising ethics policy. To reach the average score of customer satisfaction with omni-channel services of 4 (out of 5 points). To have at least 90% of the cases resolved with the initial response. To have a service quality check accuracy rate up to 95%. To have 0 information security incidents and privacy breaches. 	Putting consumer needs at the center,we continuously provide innovative and diverse products and services,and strive to create a safe and healthy digital environment for a sound IT society.
Promoting Environmental Friendliness	 	<ul style="list-style-type: none"> Green operations and cyclic economy Climate change, energy and resource management 	<ul style="list-style-type: none"> The Group's "Net Zero Declaration" was approved. The TCFD climate-related risk identification was completed. The Company passed the ISO 14064:2018 external inspection. The GHG emissions (Scope 2) dropped by 13% compared to 2022. The total renewable energy usage reached 12.58%. The total waste was reduced by 5.3% compared to 2022. The water consumption per person decreased by 5.34 m³ compared to 2022. The recycling rate of RE-BAG recycled logistics bags was about 46%, an increase by 16% compared to 2022. 	<ul style="list-style-type: none"> To continually pass the ISO 14064 external inspection. To work towards the goal of the Net Zero Declaration. To promote the training and awareness-raising campaigns on waste reduction. To increase the amount of green procurement. To increase the recycling rate of RE-BAG recycled logistics bags. To discuss the design of the Q Brick doll in consideration of environmental protection and waste reduction to achieve the effect of cyclic economy. 	Continuously pay attention to the environment and climate change, manage the use of energy and resources, and gradually reduce the negative impact of our operations on the environment by implementing environment friendly practices.

Main Theme	Responding to SDGs	Responding to Sustainability Issues	2023 Performance Highlights	Key Objectives for 2024	Vision
Promoting Positive Values	 	<ul style="list-style-type: none"> Labor-management relations and employee rights Human rights, diversity and inclusion Talent attraction and retention Social care Workplace safety and health 	<ul style="list-style-type: none"> The response rate for feedback from the employee meeting reached 100%. Overall satisfaction rate of Gama Island reached 82.5%. Human rights due diligence management was introduced. The turnover rate was 8.2% lower than that in 2022. There were 0 major occupational accidents. The satisfaction score for the employee assistance program reached 4.6. The “public welfare leave” was provided. The first U12 basketball team “HUALIEN GAMA APES” was formed under the Big Dream Project. An international track certification and the Bronze IAU Label were obtained for the Coast to Peak Ultramarathon. 	<ul style="list-style-type: none"> To carry on the improvement of employee benefits. To keep the response rate for feedback from the employee meeting at 100%. To perform the process of human rights due diligence. To regularly review the completeness of the human rights policy. To regularly review the completeness of the OSH policy. To keep the number of major occupational disasters at 0. To plan a series of compulsory ESG courses. 	To Promote positive social influence, drive a more benevolent and inclusive social atmosphere, and guide the new generation to pursue their dreams and express themselves to strengthen the self-identity and self-confidence of the youth.

1.3.2 Analysis of major issues

In 2023, Gamania produced a list of 15 sustainability issues for Gamania for 2023 in compliance with the material topic determination process and reporting principles of GRI 3: Material Topics (2021), and based on the Company’s operating activities as well as domestic and international trends. Compared to the issues in 2022, the major adjustments include the incorporation of “legal compliance” into “corporate governance and ethics,” the inclusion of “supply chain management” to expand Gamania’s scope of sustainability management, and the inclusion of “responsibility for content” to meet the expectations of the industry sustainability trend. Subsequently, we further identified the internal and external impacts of different issues through dual materiality analysis, not only considering the impact of the sustainability issues on Gamania Group’s operations and businesses, but also considering the negative and positive impacts of Gamania Group’s operations and businesses on society, the environment, and the public. In 2023, Gamania identified 8 major issues: information security and privacy protection, corporate governance and ethics, business performance, risk management, product and service innovation, customer rights and services, labor-management relations and employee rights, and human rights, diversity and inclusion. At Gamania, we recheck the list of sustainability issues and conduct major issue identification and analysis every year. The identification results of major issues and the related implementation results are reported to the Board of Directors on a yearly basis as well, in order to enhance corporate sustainable development.

Major issue identification process

- 01 Production of a list of sustainability issues**
- The Company identified the sustainability issues and trends of international concern, such as those under the 2023 Global Risks Report of the World Economic Forum (WEF), material industry issues of S&P, major issues of SASB for the industry of software & IT services, and key issues concerning investors, and took the lists of major issues of domestic and foreign benchmark companies as reference. A list of 15 sustainability issues applicable to Gamania was thereby determined after analysis and screening.
- 02 Investigation into the level of concern of stakeholders**
- We identified the stakeholders important to us based on the operating activities and value chain of Gamania, and distributed the "Stakeholder Concern Questionnaire" to assess the level of concern that external stakeholders had on 15 sustainability issues. A total of 66 valid questionnaires completed by Gamania's important stakeholders were retrieved, including 23 from employees (senior managers), 17 from investors/shareholders, 12 from customers/consumers, 9 from collaborating partners, and 5 from media and general public.
- 03 Dual materiality analysis**
- Through dual materiality analysis, we reflected the level of financial and operational impacts of the issues on Gamania, and the level and possibility of the impacts Gamania had on the overall economy, environment, and society. We considered the potential impacts of external issues on Gamania's internal operations, and determined the economic, environmental, and social impacts of the issues from an internal perspective.
- Analysis of the operational impact on Gamania**
- We distributed the "Major Issue Identification Questionnaire - Level of Operational Impact on the Company" to assess the level of impact of the 15 sustainability issues on Gamania's four major business aspects, namely revenue and cost, reputation, legal compliance, and risk management.
- Analysis of the economic, environmental and social impacts**
- We distributed the "Major Issue Identification Questionnaire - Level of Economic, Environmental and Social Impacts" to assess the scale/scope and possibility of impacts of the 15 sustainability issues, and further made an additional catastrophe assessment for the negative impacts.

- 04 Confirmation of major issues**
- After taking into account the stakeholders' level of concern, the operational impact on Gamania, the economic, environmental and social impacts, and the professional opinions of external consultants, the overall level of impact and the percentage ranking were calculated. Gamania eventually confirmed 8 major issues for 2023, including 3 critical issues and 5 secondary issues.
- 05 Response to and disclosure of major issues**
- Gamania reported the results of major issue identification to the Board of Directors, and included them in the management scope of the Sustainable Development Committee with the authorization of the Board of Directors. The issues were also incorporated into the risk management process when necessary to continually improve various systems and accordingly enhance the performance of corporate sustainable development. They have been disclosed in the sustainability report and on the official website. In the future, the list of sustainability issues will be re-examined every year, with assessment carried out for the adjustment and identification of materiality.



Result of Identification of major Issues



• Note: The level of impact is calculated based on the level of concern of stakeholders, operational impact on Gamania, and positive and negative economic, environmental and social impacts.

Major issues management

Major Issues	Actual / Potential	Meaning to Gamaia	Impact on Value Chain					Corresponding Chapter
			Employees	Investors / Shareholders	Customers / Consumers	Collaborating Partners	Media and General Public	
Information security and privacy protection (Economy, People)	Actual	<p>Positive impact: Information security and privacy protection Safe collection, use and management of data, as well as training on information security, can protect the human rights and privacy of data privacy-related stakeholders and prevent a series of damages.</p>						2.2.1 Information security management
	Potential	<p>Negative impact: Poor information security protection and privacy leakage System crashes, hacking and cyberattacks, or personal data (include the data of employees and users) breaches could result in the expenses for compensation, litigation and disciplinary penalties, infringement of rights, and reputational impact.</p>						2.2.2 Protection of network security 2.3.2 Privacy protection
Corporate governance and ethics (Economy)	Actual	<p>Positive impact: Sound corporate governance A sound corporate governance structure and good ethical management are fundamental to a company's sustainable management. Boosting a sound corporate governance mechanism helps ensure the implementation of ethical management and legal compliance systems, maintain the company's reputation and good image, and win the trust of investors and customers.</p>						1.2.1 Governance organization and structure
	Actual	<p>Negative impact: Corruption and immoral conduct Corruption or immoral conduct due to poor corporate governance may damage corporate reputation or even cause asset losses, and affect shareholders' equity.</p>						1.2.2 Ethical corporate management

Major Issues	Actual / Potential	Meaning to Gamania	Impact on Value Chain					Corresponding Chapter
			Employees	Investors / Shareholders	Customers / Consumers	Collaborating Partners	Media and General Public	
Business performance (Economy)	Actual	<p>Positive impact: Good economic performance</p> <p>A company with steady operations and in pursuit of sustainable profit and growth helps stimulate the economic development of the society, which benefits the related business partners and contributes to the regional, national and global economic systems.</p>					1.1.1 Business overview	
	Actual	<p>Negative impact: Poor operations</p> <p>Poor operational performance will affect the Company's business continuity and cause losses to investors.</p>					1.1.2 Financial performance	
Risk management (Economy, People)	Actual	<p>Positive impact: Comprehensive risk management</p> <p>Effective risk management can strengthen the resilience of corporate operations to avoid economic losses and any impact on stakeholders' rights and interests.</p>					1.2.3 Risk management	
	Potential	<p>Negative impact: Improper risk management</p> <p>Failure to effectively avoid, mitigate or timely respond to risks due to the lack of proper risk management could result in major non-compliance or losses of the Company, and further impact the rights and interests of stakeholders.</p>						
Product and service innovation (Economy)	Actual	<p>Positive impact: Product and service innovation</p> <p>By improving innovation management, developing digital innovation, integrating internal and external resources, and launching cross-industry collaboration and business creation, the Company can provide customers with innovative services of higher quality, and enhance the convenience for users.</p>					2.1.1 Innovation investment and research and development	
	Actual	<p>Negative impact: Threats and hidden concerns of innovative technologies</p> <p>The process of introducing and applying innovative technologies may produce unsatisfactory user experience, or technical problems may occur following emerging technologies.</p>						

Major Issues	Actual / Potential	Meaning to Gamania	Impact on Value Chain					Corresponding Chapter
			Employees	Investors / Shareholders	Customers / Consumers	Collaborating Partners	Media and General Public	
Customer rights and services (People)	Actual	<p>Positive impact: Maintenance of a high level of customer satisfaction Thorough customer relationship management enables the continuous optimization and improvement of customer experience.</p>						2.3.1 Service and communication
	Actual	<p>Negative impact: Impact on customer rights and services A lack of customer relationship and service quality management will cause inconvenience and certain losses to users.</p>						2.3.3 Customer satisfaction
Labor-management relations and employee rights (People)	Actual	<p>Positive impact: Good labor-management relations and protection of employees' rights With excellent employee welfare measures, reasonable salaries, and a comprehensive mechanism to listen and respond to employee opinions, a good two-way interactive relationship is developed.</p>						4.1.4 Compensation and benefits
	Actual	<p>Negative impact: Deterioration in labor-management relations and damage to employees' rights Failure to effectively communicate with employees and listen to their voices could lead to inharmonious labor-management relations. Employees should be provided with a peaceful working environment, excellent employee welfare measures, and reasonable salaries.</p>						4.1.5 Friendly workplace 4.1.6 Healthy workplace
Human rights, diversity and inclusion (People)	Actual	<p>Positive impact: A diverse, equal and inclusive workplace Creating diverse, equal, and inclusive workplace and business collaboration that value human rights helps facilitate social inclusion.</p>						1.2.1 Governance organization and structure
	Actual	<p>Negative impact: Human rights violations The rights and interests of employees at work may be damaged due to human rights issues such as illegal overtime work, forced labor, and discrimination on the ground of gender and in other forms.</p>						3.2.1 Sustainable procurement 4.1.4 Compensation and benefits 4.1.5 Friendly workplace

1.3.3 Stakeholder engagement GRI 2-29

Stakeholders

In order to meet the expectations of stakeholders and fulfill Gamania’s corporate social responsibility commitment, we adopted the five principles of AA1000SES: dependence, responsibility, tension, influence, and diverse perspectives, and referred to the groups or individuals that have an impact on the Company both internally and externally to identify the five major stakeholders of Gamania: employees, investors/shareholders, collaborating partners, customers/consumers, and media and general public. We will continue to refer to international sustainability trends, and will further evaluate and incorporate government/regulatory agencies and the new generation in the future.

Stakeholders	Meaning to Gamania	Issues	Communication channel	Communication frequency
Employees	Employees are the most important asset to Gamania. Our creation of products, services, passion and culture have all been the accumulation of painstaking efforts of all Gamania employees. As such, we value the opinion of Gamania people greatly.	<ul style="list-style-type: none"> • Corporate governance and ethics • Business performance • Information security and privacy protection • Product and service innovation • Talent attraction and retention 	<ul style="list-style-type: none"> • For the questions raised by employees during the Gamania Town Hall (employee meeting), the Group CEO will respond on the spot, or the relevant units will be instructed to make internal announcements and explanations later. • For questions raised by employees to the welfare committee, the welfare committee will respond to individuals or all employees via email. • Impeachment email: integrity@gamania.com • Sexual harassment complaint email: 995@gamania.com • Intranet OH or HR helper on teamgoal! • Manager of Group Human Resources Office / Cheng, Pei-Chun • Telephone: +886-2-2658-8866 #1061 • Email: ghq_hr@gamania.com 	<ul style="list-style-type: none"> • Gamania Town Hall once a quarter • Large-scale welfare committee event at least once every six months • Orientation Training for Employees, Routine Employee Training • E-Learning • Performance evaluation once a year • Lectures from time to time
Investors / Shareholders	In order to identify key stakeholders on Gamania’s operations and decision-making, we have endeavored to maintain information transparency to safeguard investors’ rights.	<ul style="list-style-type: none"> • Corporate governance and ethics • Business performance • Information security and privacy protection • Risk management • Customer rights and services 	<ul style="list-style-type: none"> • Senior Investor Relations Manager / Chen, Wei-Hsia • Telephone: (02) 2658-8866 #1019 • Email: ir@gamania.com • Stock Affairs Manager / Hsu, Ching-Hsien • Telephone: (02) 2658-8866 #1433 • Email: fn-share@gamania.com 	<ul style="list-style-type: none"> • Convening annual shareholders’ meetings and issuing company annual reports. • Participating in domestic and overseas investor conferences from time to time. • IR website’s investor relations section provides real-time updates on relevant information.

Stakeholders	Meaning to Gamania	Issues	Communication channel	Communication frequency
Collaborating Partners	In addition to maintaining a positive relationship with different software/hardware suppliers and developers, Gamania also actively participates in different associations as a member. Working together with our peers for the creation of a better digital entertainment industry is our common goal.	<ul style="list-style-type: none"> Corporate governance and ethics Business performance Information security and privacy protection Risk management Product and service innovation 	<ul style="list-style-type: none"> Director of Gamania Group Business Negotiation/Global Business Office, Ma, Ting-Yu Telephone: +886-2-2658-8866 #1202 	<ul style="list-style-type: none"> Holding technical meetings for collaboration or selection of collaborating partners. Holding technical forums and seminars from time to time. Participating in various game exhibitions from time to time.
Customers / Consumers	Customer service is the key to corporate success, and has a significant influence on building brand loyalty, enhancing market competitiveness, and promoting business efficiency. Only with the support of customers and consumers can we operate permanently.	<ul style="list-style-type: none"> Business performance Information security and privacy protection Product and service innovation Talent attraction and retention Human rights, diversity and inclusion Green operations and cyclic economy 	<ul style="list-style-type: none"> Hotline: (02) 2192-6100 Intelligent customer service (Chat Bot): Customer service helper Instant message service (IM): Customer service helper Problem Reporting Center (message board / email): https://service.antspw.com/MSGBoardUI/APPForm Response to messages on iOS/Android platforms Facebook private message reply: https://www.facebook.com/letsbeanfun 	<ul style="list-style-type: none"> Providing 24-hour, year-round, multi-channel services based on the needs of different customers and consumers.
Media and General Public	Gamania Group has ventured into multiple fields, including games, payment, e-commerce, media, digital commerce, and startups, to build an Eco-Internet Enterprise territory. With AI, big data, and platforms as the core of development, we have built a complete entertainment network ecosystem. Gamania Group attaches great importance to the rights and interests of consumers, and is also committed to providing players and users with convenient, diversified, and safe services.	<ul style="list-style-type: none"> Corporate governance and ethics Business performance Information security and privacy protection Customer rights and services 	<ul style="list-style-type: none"> Deputy Spokesperson / Director of Corporate Communication Office, Hsieh, Hsiang-Yi Telephone: +886-2-2658-8866 #1013 Email: pr@gamania.com 	<ul style="list-style-type: none"> Making information available on the websites of Gamania Group and its subsidiaries. Giving information through Gamania Group's social media accounts (Facebook, Instagram and LinkedIn). Releasing the latest news through the media on an irregular basis.

CHAPTER 2



CH2. Promoting Digital Responsibility

2.1 Innovation management	41
2.2 Information security	44
2.3 Protection of customer interests.....	53

2.1 Innovation management

2.1.1 Innovation investment and research and development

Gamania has always aimed to meet the living needs of consumers. Through the interconnection and integration of various business groups, we have created a comprehensive innovation management system. In terms of R&D strategies, Gamania has worked towards the vision of “strengthening the Group’s IP ecosystem and continuing to grow the all-round entertainment ecosystem” by developing our own IP, performing pan-entertainment content deployment, building a social platform that best aligns with the attitude and culture of the new generation, continuously investing in the development of mobile games and apps, and competing in the cloud and information security markets. In 2023, the R&D expenditure was NTD 653 million, showing an increase by 34.6% compared to the previous year. A total of 86 patents were approved and announced in Taiwan. In the future, we will continue to introduce new AI technology and make full use of the advantages of resources and data of each business group to achieve comprehensive and in-depth applications in daily life, change user experience, innovate the Group’s capacity, and unleash the Group’s synergy to build a comprehensive Eco-Internet Enterprise, thereby laying a foundation for sustainable growth.

Research and development accomplishments in 2023

✦ Building a digital collectible platform for authorized IP with the "fun Market."

✦ Providing the "one-stop blockchain as a service (BaaS)."

✦ Achieving the IP application in multiple scenarios.

✦ Launching the "Convenience Store Pocket Edition," the self-made mobile game as well as the new version of game IP with expanded virtual-physical integration experience.

✦ Launching the Chibi Maruko-chan mobile game with the basic framework of match-three games for subsequent game applications.




✦ Developing AI technologies in terms of art, speech, text and music, and integrating into the development process to increase productivity and quality.

✦ Completing the development of Pili core gameplay, demonstrating the core battles and related art advantages.

✦ Providing innovative AI smart customer service to increase customer service efficiency and accuracy.

Innovative IP development

The original creation capacity in Taiwan is considerable, but the development thereof has been hindered by a lack of resources. In response to the market trend, Gamania announced at the end of 2023 that it would launch three major projects in the coming year, with targets such as a growth of more than 60% in the number of original works, more than 10 million views on the platform, etc. Gamania will focus on three aspects — cross-sector development, recruitment, and talent training enhancement — and enter the overall Asian market, to further drive the Group’s ecosystem flow and business and contribute to the overall operation of Gamania.

 <p>Cross-sector adaptation</p>	<p>Cross-sector projects will be launched to create upgraded entertainment experience for users. For example, based on the collaboration with cross-sector partners, the original work under the Company’s platform, “Three Unmarried Women,” will be made into physical books and adapted into a stage play; more further applications based on the story will be launched as surprises for the fans.</p>
 <p>Rising Star Project</p>	<p>Manga Star and Literature Star (MOJOIN) both provide a "creator platform" for creators to submit their works. Creators may even be selected as the "rising star authors" or "official contracted authors" of the platforms. The "rising star authors" may take official training courses and receive guidance from well-known authors, and also submit proposals to become "official contracted authors."</p>
 <p>Cultivating Talents</p>	<p>Stable pay, subsidies for hiring assistants, continuing education plan, and more possibilities for cross-sector creation are provided for the officially contracted authors. We will also collaborate with film and television companies to develop training plans that combine courses and industrial practices for screenwriting talent needed in the fields of comic, novel, film and television. Moreover, we will work with the comic-related departments of universities to support the students’ transition to their careers by providing them with suggestions on creation and future directions.</p>

Innovative and diversified management



Gamania aims to become an international network group with powerful high-tech advantages. With the strategy of diversified management adopted and the development blueprint that support the Group in the network technology industry as the direction, we focus on game operations, technology R&D, and expansion of the scope of AI technology applications, hoping to provide more globalized network technology services through internal and external innovation.

For internal innovation, we encourage employees’ intrapreneurship and provide the required entrepreneurial environment, capital, and various resources, not only satisfying employees’ needs for self-fulfillment and retaining outstanding talents, but also stimulating the active performance of the organization and sparking new growth of the Group.

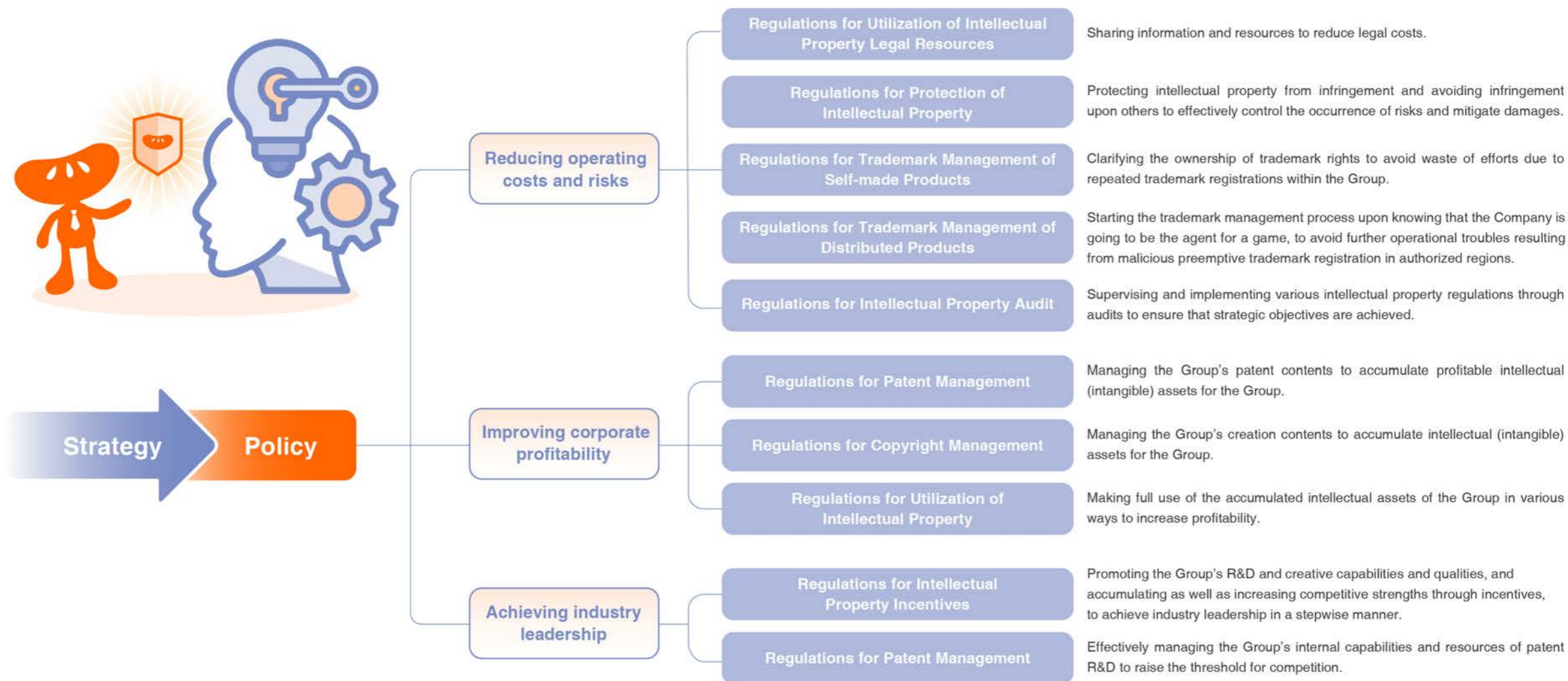
As for external innovation, strategic investments in start-ups are made to acquire key technologies, accelerate product development, and gather innovative management/technology teams and talents. The purpose is to enhance the Group’s competitive advantages and create new business development opportunities, and thereby boost the growth momentum of the Group’s medium- and long-term revenue and profit.

Patent strategies and objectives

Gamania is committed to R&D and innovation, and invests R&D resources in accordance with its operational objectives. It has developed the “Management Plan for Intellectual Property Rights” to reduce operating costs and risks while improving corporate profitability and achieving industry leadership. The Company regularly submits its Management Plan for Intellectual Property Rights to the Board of Directors every year; the latest submission date was November 6, 2023.

 <p>Technology leadership</p>	<p>Continuously invest in technology research and development and patent layout for related services to maintain our leading position in the industry.</p> <ul style="list-style-type: none"> Completed patent searching and analysis <p>On the premise of connecting the Company’s operational objectives, we cooperated with the R&D unit to search and analyze the fields of AI fraud detection, AI feature learning, electronic payment and NFT application, in order to grasp the industry’s technological development trends and layout status, carry out corresponding research and development and breakthroughs, and protect the deployment of key technologies by applying for patents.</p>
 <p>Protection of intellectual property right</p>	<p>Comprehensively protect the Company’s research and development achievements, strictly require notarization of patent and trademark applications and copyrights, and implement the Group’s intellectual property right policy.</p> <ul style="list-style-type: none"> Conducted 10,000 trademark searches for major areas of operation and planned areas of operation, and prevented and canceled similar trademarks based on assessment Planned to introduce the TIPS (Taiwan Intellectual Property Management System) in 2024 to facilitate the upgrading and perfection of the internal intellectual property management system

For the proper use and protection of the Company’s intellectual property, we have established the “basic intellectual property policy” to reduce business risks, improve corporate profitability, and achieve industry leadership. The Company’s intellectual property strategy map has also been prepared.



2.2 Information security

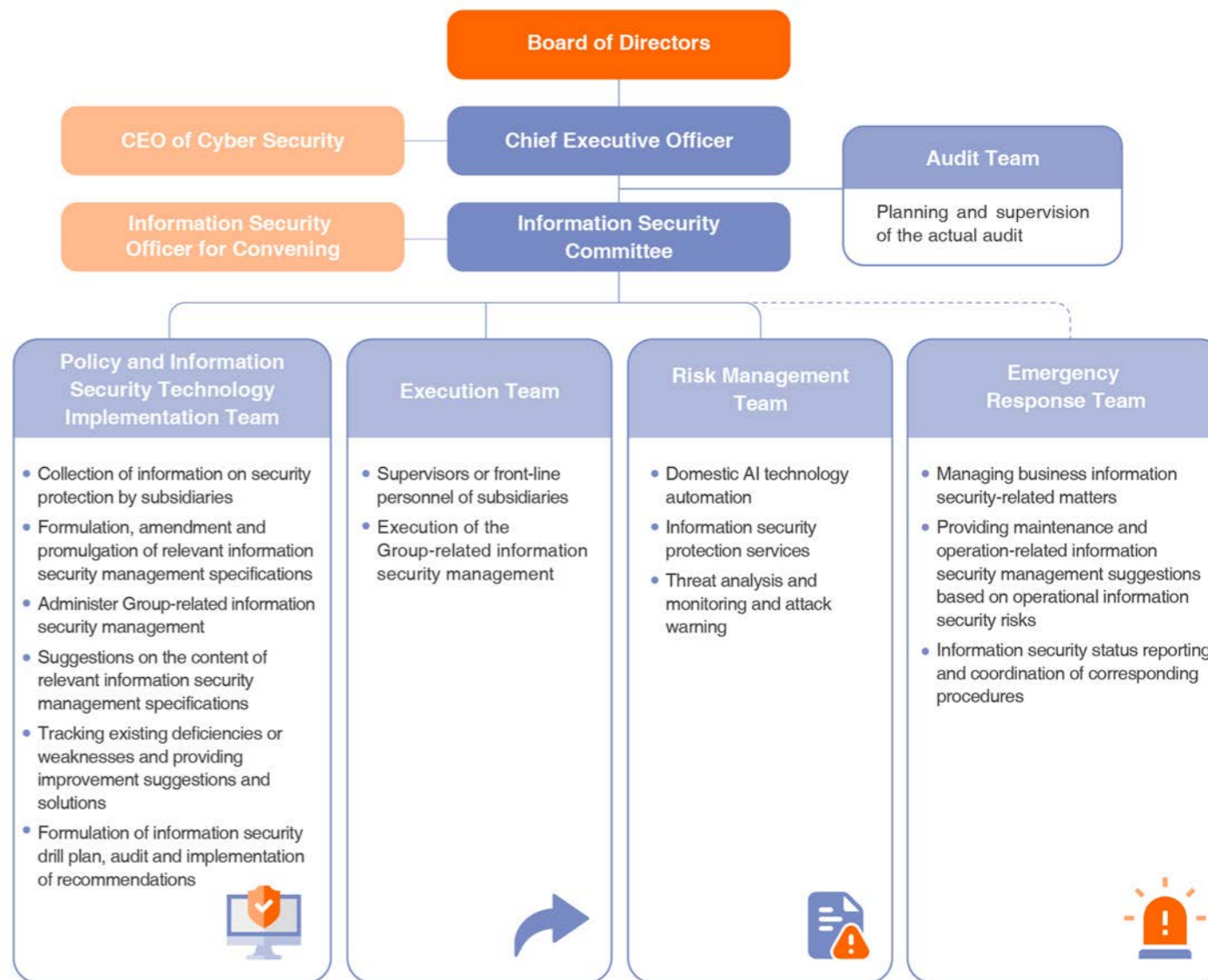
2.2.1 Information security management

Information security policy

The Company has established the “information security policy” upon the approval of the CEO. It provides guidelines for the Group’s establishment of systems and procedures regarding information security and network security management, and information and communication management of computer systems, software and hardware, so as to ensure the confidentiality, integrity and availability of the Company’s important information.

Organizational structure of information security governance

The “Information Security Committee of the Group” is the highest guiding organization for the Company’s information security. The Group CEO serves as the highest supervisor, and oversees the implementation of various information security management measures by committee members to demonstrate the full support for the information security management system. The organizational structure of the committee is as follows. The committee is composed of commissioners designated by various departments, including but not limited to the head and division-level executive members. In 2023, the headquarters of the Group further appointed an “Information Security Officer,” with the division-level management unit of the Information Service Division managing information security-related matters, and with a professional security technology team commissioned to assist in providing the necessary information security services. Two Information Security Committee meetings chaired by the Group’s CEO were held in the year to review the performance of the current security management system, assess operational risks and related response plans, and review the progress of the annual information security projects.



The “Information Security Committee of the Group” is responsible for a variety of information security management tasks, including formulating corresponding information security policy, deploying information security protection, addressing vulnerabilities, capturing abnormal information, and responding to emergencies, etc. based on the Group’s operational objectives and strategies, as well as the regulatory and legal requirements of the government. The committee adheres to the PDCA (plan–do–check–act) management cycle, and manages risks with the consistency among what is said, what is written and what is done as the key to ensure the continuity of services and operations. Under the framework of the cycle featuring risk assessment, policy amendment, protection deployment, risk monitoring, and security reinforcement, we constantly keep up with information security trends and make rolling review of the current management and protection practices in response to changes in the information service, macro environment, legitimacy, and various impacts in different time-space to ensure appropriate risk control for information system operations and network services.

Information security management strategy and specific management measures

Gamania’s information security strategy focuses on the aspects of personnel, systems and management. In compliance with national laws and regulations, the Company manages customers’ and members’ digital assets through risk analysis and control.



Early prevention

- Regular review of information security-related management regulations

Every year, the Company establishes and adjusts the information security policy and relevant management regulations or procedures in accordance with the current laws and regulations, industry trends, and the requirements of concerned parties. This includes a total of 13 regulations covering the aspects of data protection, operational security, information operation outsourcing, password management, and so on.
- Security inspection of information operations



Risk assessment is carried out according to the nature of a project. Before the system goes live, source code scanning/vulnerability scanning/penetration testing and other information security inspections are conducted based on the risk assessment results, and the system vulnerabilities are properly fixed.
- Implement the mechanisms of security monitoring (SOC) and endpoint protection (EDR)

Invite the domestic third-party security technology consultant team to monitor and stay on top of the security alerts and intelligence for better and faster detection and response.
- Review of the effectiveness of cybersecurity measures

The Information Security Committee of the Group convenes two regular meetings per year to review and adjust the information security strategy and mechanisms in a timely manner, as well as to review the effectiveness of regulatory implementation and follow up on internal audit findings.
- Introduction of ISO 27001 and other international information security management standards

The information security management system is strengthened by formulating various operational requirements and response plans, which enhances the overall information security control and response capabilities.

 - Subsidiaries of the Group have received international information security certifications (Please refer to [List of Information Security Certifications](#)).
 - GAMA PAY has obtained the “Mobile App Basic Security” certification for consecutive years since 2019, and has been certified by a third-party testing agency.
- Social engineering drills and employee education and training on information security
 - The email social engineering drill is conducted once this year, and education and training are additionally provided for the employees successfully deceived.
 - Annual training courses on information security are arranged as compulsory courses for all employees of the Group, in order to comprehensively increase their awareness of information security. The training completion rate was 100% in the year.

 <p>In-process implementation and review</p>	<ul style="list-style-type: none"> • Self-evaluation for business information operations An evaluation mechanism has been established for various information security management measures, and each operating subsidiary is required to perform self-evaluation for information operations on a quarterly basis. • Endpoint security management An endpoint protection mechanism is in place to effectively reduce the information security gaps caused by the improper use of endpoint equipment. • Backup mechanism available for critical systems, databases, and files A system recovery plan is prepared for the core service system every year, and disaster recovery drills are performed on a regular basis (at least once a year). Through written simulations and scenario simulations, we make sure that the drill results have reached the preset targets, and that timely response to emergencies can be made to ensure uninterrupted services. • Yearly internal audit on information security Each year, the headquarters of the Group draws up an information security management audit plan to be implemented. Operating subsidiaries are accordingly interviewed and sampled in terms of the implementation status of various information operations, and the audit results are reported to the Information Security Committee of the Group. The audit findings are listed for follow-up and correction, and serve as the basis for promoting the Group's information security management.
 <p>Post-response and recovery</p>	<ul style="list-style-type: none"> • An information security response and reporting mechanism is established to ensure the rapid and thorough handling and recovery in the case of information security incidents. • In 2023, the Company did not encounter any major network attack or incident, and was not involved in any related case of legal dispute, supervision or investigation.

Information security risk management

Cybersecurity risk management is a continuous process for analyzing cybersecurity risks in operations and assessing risk impacts and establishing appropriate protection mechanisms, monitoring measures, and responses to minimize losses and maximize profit for corporate operations. The framework of cybersecurity risk management aims to (1) provide appropriate management for the cybersecurity risks in operations, (2) encourage the management and operational teams to understand the impact of risk exposure, (3) realize better business resilience and legal compliance, and (4) provide strict decision-making and planning processes. The following are explanations and countermeasures for the potential information security risks that the Company may encounter during operation, to ensure that the Company's operational services and systems are deployed with necessary security measures.



Information security risk	Impact and countermeasures
 Compliance with legislation and standards	<p>In the face of the legal requirements arising from changes in the industry, Gamania makes timely responses and dynamically adjusts or establishes corresponding management systems to meet the legal compliance requirements. On October 12, 2023, the Ministry of Digital Affairs promulgated the “Regulations Regarding the Security Maintenance and Administration of Personal Information Files in Digital Economy Industry,” with which the security maintenance plan for personal data files shall be completed within three months from the enforcement date of the regulations, and personal data shall be processed after business termination. On January 12, 2024, the Company finalized the “personal data protection policy” and the “security maintenance plan for personal data files” to process and protect data in all aspects.</p> <p>For the compliance with industry information security standards, the Company has obtained the ISO 27001 and PCIDSS certifications and maintained the validity thereof based on the verification by third-party certification organizations.</p>
 Cyberattack	<p>Hackers invading, destroying, or stealing target systems or networks will directly impact corporate operations. Therefore, necessary protective measures are required during the environment construction, including firewall segmentation, network segmentation, design and planning of secure channel access, adoption of encrypted communication protocols, intrusion detection and blocking attack mechanisms, etc. Meanwhile, we conduct relevant security inspections (i.e. information security check, vulnerability scanning, penetration testing, etc.) on a regular or irregular basis for the websites through which our services are offered to external parties, and fix the vulnerabilities found. In addition, the vulnerability warnings collected based on the information security intelligence are used to reinforce systems or address vulnerabilities, so that the possibility of being attacked due to vulnerabilities may be reduced.</p>
 Viral threats	<p>The possible sources of computer viruses include previously visited websites, attachments or links containing malicious programs in emails, malicious links or executable files from social media websites, portable storage media, unauthenticated documents, files, software or applications. In light of such a wide range of sources and channels, we have established a multi-layered defense and detection system, and fully implemented an endpoint protection system to perform monitoring and protection with a central management approach, thereby reducing the risk of malware infection and attack.</p>
 Operational disruption	<p>In order to ensure the corporate business continuity, we have set up planning and management requirements for the plans of system operation security management, backup recovery. There is also an information security incident handling procedure to ensure the timely response to unexpected emergencies or abnormal events. The maintenance and operation are based on the “information security policy” and the “Regulations of Information Security Management for Group Businesses.” We conduct an annual information operation continuity drill for the core services, so as to verify the continuity of services after system restoration and ensure the security of confidential information. With the drill also covering incident reporting and handling, relevant personnel can become more familiar with the incident handling procedures through a complete drill, which helps strengthen the response capability for information security incidents, cushion operational impact, and lower the risk of loss of services, assets, and finance.</p>
 Insufficient awareness of information security in employees	<p>Employees have direct contact with the Company’s operating systems and data as required by their duties, and their accidental use of unknown software or malware infection could impact the information security of the Company’s internal systems. Hence, the Company devises compulsory online courses on information security to regularly educate all employees about relevant knowledge. Also, we collect information security-related information and reports on a daily basis, and irregularly share them with the employees through other channels for greater awareness of information security, so that the information security risks caused by careless operations can be reduced. Meanwhile, social engineering drills are carried out to verify employees’ awareness of information security, and to improve their knowledge of privacy, personal data laws, data protection practices, and cybersecurity behaviors. The employees in IT-related positions are encouraged to attend various seminars on the topics of information security, information operation management, etc. to keep track of the emerging industry trends as well as the information security trends and technologies, thereby improving their skills, and even enhancing their risk prediction capabilities for early prevention.</p>

Enhancement of information security technology

In addition to the continuous ISO 27001 implementation in all subsidiaries, Gamania has also introduced full-featured EDR software to strengthen endpoint protection and operational system security. The SOC has been integrated to ensure more real-time protection and reporting mechanisms. Corresponding EDR protection policies are established based on the respective characteristics of subsidiaries, and periodic information security technology meetings are held to stay on top of the Group’s information security effectiveness and exchange the latest information security trends.

- EDR - Endpoint Detection and Response: Functions of real-time continuous monitoring, endpoint data collection, and advanced cross-correlation are incorporated to detect and respond to suspicious activities on host and endpoint connections. This allows the information security team to make judgment and cross-comparison analysis more rapidly, and detect events more specifically.

In terms of information security talents, Digicentre, as the Group’s leading information security unit, has formulated regulations for the training of information security talents to improve the technical capacity of employees. Different allowances and subsidies have been provided according to the certifications applicable to different technical expertise, for the purpose of motivating the employees to acquire relevant technical certifications and further enhancing the team’s technical capacity effectively. Moreover, in 2023, the Group organized two dedicated courses, demonstrating the Group’s emphasis on the development of information security technology and talents.

<p>ISO/IEC 27001:2022 Lead Auditor</p>	<p>A total of 16 employees of the Group (including subsidiaries) all passed the exam and received certificates.</p>
<p>Course on Zero Trust & Awareness of NIST Cybersecurity Framework</p>	<p>BSI instructors were invited to give lectures; a total of 20 trainees, including the Chief Operating Officer, completed the training and obtained the certificate of training.</p>

As a response to the 5G era and advancements in hackers’ attack, Gamania contributes its expertise by hosting regular Digicentre information security forums (on a quarterly basis in 2023, with a total of 154 participants and a satisfaction rate up to 99%), and irregularly shares information security-related articles on Digicentre’s website to raise information security awareness among businesses as well as individuals. Meanwhile, information security protection is boosted to prevent information leakage that could cause losses and reputation damages.



Digicentre information security forums

In addition to the forums organized internally, Digicentre also arranges seminars or workshops together with distributors and manufacturers on an irregular basis to lead the industry in focusing on information security issues. In 2023, based on the topic of “software development security,” it joined hands with the distributors, MetaAge and OpenText, to hold the seminar “Implementing Information Security Protection to Eliminate Vulnerability Risks” in the first half of the year, and the seminar “Strengthening DevOps Development Process Security” in the second half of the year. These seminars not only provided corporate customers with the concept of software development security, but also suggested that limited resources should be invested in critical issues. Furthermore, by introducing the DevOps lifecycle management tool, Digicentre guided enterprises to realize the agile information governance framework, proactively identify potential risks with the correct mindset, and clarify the perceptions of developers and security personnel. At the end of the year, it even independently organized the Source Code Analysis Workshop to make the participants understand the security and importance of program development through the hands-on approach.

In the future, Digicentre will continue to assist enterprises in introducing and arranging software security testing through practical experience and communication, in order to find the hidden information security risks and strengthen the security of software systems.

Information security reporting and handling procedures

Gamania has established the “Information Security Incident Handling Procedures,” which define the reporting and handling methods of information security incidents for each business unit within the Group. All employees within the Group are responsible for reporting information security incidents, if any. They should immediately notify the IT contact person of their respective units, who must clarify the details based on the level and category of the incident, complete the “Information Security Incident Reporting Record Form,” and instruct the IT unit and incident-related units to make subsequent handling of such information security incidents. The IT unit is required to eliminate and resolve the incident within the target handling time, and provide the analysis results and suggested corrective actions after the incident is handled to prevent the recurrence of the incident. Finally, the aforementioned information security incident handling reports will be compiled into the Monthly Information Security Report for review and retention by the Information Security Committee.

Supplier information security management

In 2023, Gamania established the “Regulations for Security Management of Outsourced Information Operations” to conduct information security audits for outsourced development projects. All the activities of development, installation, maintenance, processing, and management by a third party must be subject to corresponding information security inspection items, e.g. important data privacy requirements, according to the severity of the information security risks that might be involved, to make sure that each supplier is committed to adopting adequate technology and organizational measures for protecting the information processed by them. The information security inspection service provider is required to have a professional information security license to be qualified, and is able to provide inspection services such as source code inspection, vulnerability and penetration testing, etc. so that the outsourced development systems of all subsidiaries have standard security before being implemented or launched. In addition, in handling data exchange with the Company (including personal data), our legal team ensures that all supplier agreements should include appropriate statements and protection-related obligations.

2.2.2 Protection of network security

The Group not only values the health and safety of consumers for the products or services provided, but also provides detailed instructions to consumers on the use of the products or services provided for online services, in order to maintain transaction fairness. Pre-drafted contractual terms are established for the network services provided for the sufficient and accurate information to customers, and other necessary consumer protection measures are implemented to maintain the quality and safety of products or services, and prevent services from damaging consumers’ physical or mental health, property or other rights and interests. We comply with laws and regulations on the labeling and fair trading of products or services, and provide complete consumption information for consumers to adopt correct and reasonable consumer behaviors to safeguard their safety and rights.

Crime prevention

Advancements in networking and information technologies have given rise to new social problems such as scams and theft of game accounts. Driven by the motivation to serve and protect customers, Gamania helps consumers who have fallen victim to scams, and would take the initiative to fight crimes and ill-

intentioned players as long as there is sufficient evidence. Since 2022, in collaboration with the anti-scam website (165), we have created an online inquiry platform that enables law enforcers to submit queries online for greater efficiency. To ensure that law enforcers are kept up to date on the digital gaming terminology, Gamania assembled an independent “investigation team” and assigned employees to support law enforcers and investigators 24 hours a day by providing relevant information and answering queries.

GASH is a game point and virtual product of Gamania. Due to the booming development of video games in recent years, it has been in wide circulation in the market, but it has also been used by criminal groups as a tool for crimes.

In 2023, Gamania and Gash launched a series of risk control management measures from April, such as the “delayed serial number stored value access” and “card locking platform for point fraud prevention.” An “Anti-fraud Team” has been formed as well to work closely with the Ministry of Digital Affairs and the National Police Agency to combat fraud. Despite the impact on operational performance, Gamania has fulfilled its industrial self-discipline and social responsibilities. As of the end of the year, nearly 90% of the fraud cases had been significantly reduced and over NTD 1.5 million was saved from being lost; the fraud prevention result was remarkable.



Gamania's key points of combating fraud from "all dimensions"

Risk control management: Adjust the management of GASH wallet accounts and stored value risk control

- 1 New account authentication: Gash and Gamania perform mobile phone and email authentication for new accounts. Stronger account verification mechanism: Gash regularly performs OTP verification for GASH wallet users, and
- 2 Gamania performs OTP verification for the first stored value on each day of the platform's game accounts.
- 3 Stored value verification for extended IP addresses: Overseas IP addresses are blocked, and relevant suspicious IP addresses are given to the police for analysis on an irregular basis.
- 4 Delayed serial number stored value access: The mechanism of delayed access to GASH points is activated (currently delayed for 24 hours) to allow consumers to identify purchase incentives and have more time to file a report.
- 5 Stored value function locking for abnormal accounts: the functions of serial number stored value and point transfer of new, inactive or high-risk accounts have been locked.
- 6 Card locking platform for point fraud prevention: To protect the property safety of consumers, during the use of product points, this platform can be used to lock the products in the event of a suspected fraud case to prevent fraudulent use.



Technical optimization

Collaborate with game vendors to fight fraud, and use the big data algorithm and backend data analysis to strengthen the risk control mechanism; synchronize and continuously share technology with game vendors.

Anti-fraud advocacy

The Group's media group cooperates with channels to actively carry out anti-fraud advocacy.

Joint fraud prevention

- 1 We collaborate with channel partners to take relevant fraud prevention measures and monitor sales. For example, we have worked with convenience stores for the long-term implementation of 4 measures: the mechanism of "passive and active care reminder," the "daily sales volume limit per store," the "limit on the number of cards per transaction per customer" and the "fraud prevention reminder on receipts" for customers.
- 2 We worked in tandem with convenience stores to develop the GASH serial number removal mechanism and launched the "convenience store instant deposit," a mechanism by which points are directly stored from the system to game accounts at the time of transactions.



GAMA PAY is a digital payment service provided by the Gamania Group. Mainly featuring the function of cash-free transactions and transfers, it gives people a solution to the potential risk of cash being lost or robbed. However, it is difficult to eliminate the possibility of new types of electronic fraud by ill-intentioned people making use of vulnerabilities. In recent years, GAMA PAY has also joined the ranks of electronic payment fraud prevention in cooperation with the FSC, providing preventive measures to significantly reduce the success rate of fraud; the fraud prevention results have been remarkable.

Gamania's key points of combating fraud with "e-Payment"

Fraud type	Description of scenario (fraud method)	Preventive measure	Result
<p>A large amount of stored value appeared right after a fraudulent dummy account was opened, and quickly transferred out.</p>	<p>Obtaining someone's ID card information, mobile phone number and bank account, and accordingly applying to an electronic payment institution for the opening and registration of an electronic payment account for inter-bank inward transfer and rapid inter-bank outward transfer.</p>	<ol style="list-style-type: none"> 1. A mechanism to authenticate a member with the original mobile phone number they gave when opening a deposit account or applying for a credit card has been established in accordance with Article 7 of the revised Security Control Operating Standards to strengthen user identity verification. 2. Service access restriction for high-risk members: When a member with potential risks makes their first large-amount stored value transaction, a confirmation text message will be sent for the member to confirm the action; only after these steps will the member have access to the service of large-amount stored value transaction. 3. A high-risk member is subject to another service access restriction for this fraud type, i.e. a member with potential risks is limited to a certain inter-bank transfer amount within a specific period of time. 	<ol style="list-style-type: none"> 1. In the following month after the implementation of the preventive measures, the number of warning accounts was reduced to 0. 2. In 2023, the average monthly number of warning accounts decreased significantly compared to the previous year. 3. The total monetary loss through transfers suffered and high-risk channels suffered by the users due to fraudulent transactions fell by 94% and 46% compared to the previous year, respectively.




Implementation of industry laws

Gamania assists the government in creating laws that enforce fairness and justice and improve competitiveness of the industry. With the employees responsible for legal affairs serving as members of the Cultural-Creative and Sport-Entertainment Law Committee, Taiwan Bar Association, Gamania has also long been recommending regulatory amendments through various associations, and is often invited to explain and share opinions at government agencies. Gamania also receives visits from lawyers, judges, and law school students each year, and shares with them the possible disputes in the fast-changing digital entertainment industry as well as opinions on industry regulations.



Responsibility for digital content

Most of the Gamania Group’s products and services feature digital entertainment and multimedia content. In order to provide players and consumers with a quality and innovative service experience, all digital content is launched in compliance with the regulatory requirements of the regions where we operate. In addition, while it becomes easier to speak up via the Internet in the democratic social environment, there is also a higher risk of being exposed to inappropriate content. As a platform operator, Gamania advocates that standards regarding responsible content should be formulated to convey the Company’s sustainable business philosophy in relation to the digital technology industry.

 Ethics of advertising	<p>In 2023, we officially started the formulation of the “Gamania Group’s advertising ethics policy” as the first domestic company in the industry to set advertising business regulations for advertisers. We also integrated the feedback from the Group’s pan-digital entertainment businesses to improve the applicability of such policy and set a demonstrative model for the industry. This policy not only keeps in line with the regulations, but also covers different control conditions for product categories such as adult content, controlled products, entertainment, and health. Meanwhile, violent, hateful, harassing or deceptive words to solicit or mislead consumers are prohibited; Gamania reserves the right to suspend the publication of any advertisements that are against this rule.</p>
 Responsible content	<p>For the games and platforms released by the Company, it is emphasized on the registration page that users shall abide by the Company’s business regulations, management rules, and international Internet etiquette and regulations. Generative content that is insulting, defamatory, threatening or indecent and violates public order or good morals is strictly moderated and prohibited; the Company reserves the right to terminate any digital service to the violators in serious circumstances.</p>
 Child protection	<p>In order to make children and youth place importance on the balanced development of body and mind, we suggest that all digital content generated by us be used by natural persons aged 12 years and above. Observing the “Protection of Children and Youths Welfare and Rights Act” and “Game Software Rating Management Regulations,” we provide appropriate digital content and clear rating labels, take necessary measures to prevent children and youth’ exposure to inappropriate content, and clearly display corresponding warnings. Through the user terms and conditions of the released games and platforms, we remind users that we respect the privacy of children and youth, and that the legal guardian’s consent is required before we collect the private or sensitive personal information of a minor user or player. Parents/legal guardians of the minor users or players are encouraged to contact our customer service upon the discovery of any abnormalities; the Company will take appropriate measures accordingly to protect the privacy of children and youth.</p>



2.3 Protection of customer interests

2.3.1 Service and communication

Gamania has established and implemented mechanisms and processes relevant to the services based on the nature of business of individual products in accordance with the legal requirements and international standards, in order to ensure protection for the rights and interests of consumers or customers. We have commissioned the subsidiary, Ants' Power, to take charge of the customer service center, which offers 24/7 services based on AI technology. In response to different product needs, we have also arranged various service channels (telephone lines, a message board on the official website, instant messengers, smart chatbot, etc.) to bring upgraded customer services.

Professional customer service system

As the data customer service expert of Gamania Group, Ants' Power stays on top of the deployment of advanced AI customer service systems, facilitates human-machine collaboration and integrates multiple service channels, providing accurate customer service solutions as well as customer relationship management (CRM) integration services by which data analysis is applied to help maintain the user loyalty of a brand and effectively manage brand reputation. The multi-faceted customer service system covers:

Training of excellent customer service personnel	Control of customer service quality system	Outstanding services for solutions
<ul style="list-style-type: none"> • General courses: Compulsory for all employees; regarded as completed based on a final review <ol style="list-style-type: none"> 1. Basic knowledge of service and application of etiquette 2. Product expertise and backend tools 3. Regulations regarding permission to use, personal information protection, and information security risks • Advanced courses: Arranged based on business implementation status <ol style="list-style-type: none"> 1. Communication and negotiation skills of telephone/on-site service 2. Emotional management and development of a correct service attitude 3. Service data analysis and report writing 	<ol style="list-style-type: none"> 1. Smart customer service channels: Risk words are timely monitored with a warning given, general investigation of negative review cases is conducted, and the content is continuously optimized. 2. Human service channels: An AI risk control and quality inspection system is introduced to monitor, give warnings, and provide care for risk cases in real time. Random sampling is routinely performed for 3-5% of the omni-channel service cases; for cases of deficiencies, we externally show our care and correct the information in a proactive manner, while internally arranging case-by-case guidance and enhancing the dissemination of information. 	<ol style="list-style-type: none"> 1. Scope expansion to provide 24/7 real-time consultation and response service 2. Guidance for operating the self-service function for troubleshooting or transaction types that require verification, or automatic forwarding of data to be audited to human personnel for the audit processing. 3. Timely notification of the information on important products/events or case handling progress, and interview/survey on service-related feedback

For corporate customers, Gamania regularly arranges relevant meetings with them by business type, and conducts project evaluation and review with senior executives of each unit to ensure product and service quality and immediately correct problems. In light of the Group's digital strengths, AI technology tools have been incorporated into most businesses to continuously enhance the overall service efficiency, interaction quality, and customer service experience. With the importance placed on customers' voices, multiple feedback mechanisms have been set, and GAMA PAY has established and followed the "customer service operations center quality policy" and 13 related bylaws under the regulations of the competent authorities to implement customer service management, customer relationship maintenance, and protection of customers' right to file complaints.

2.3.2 Privacy protection

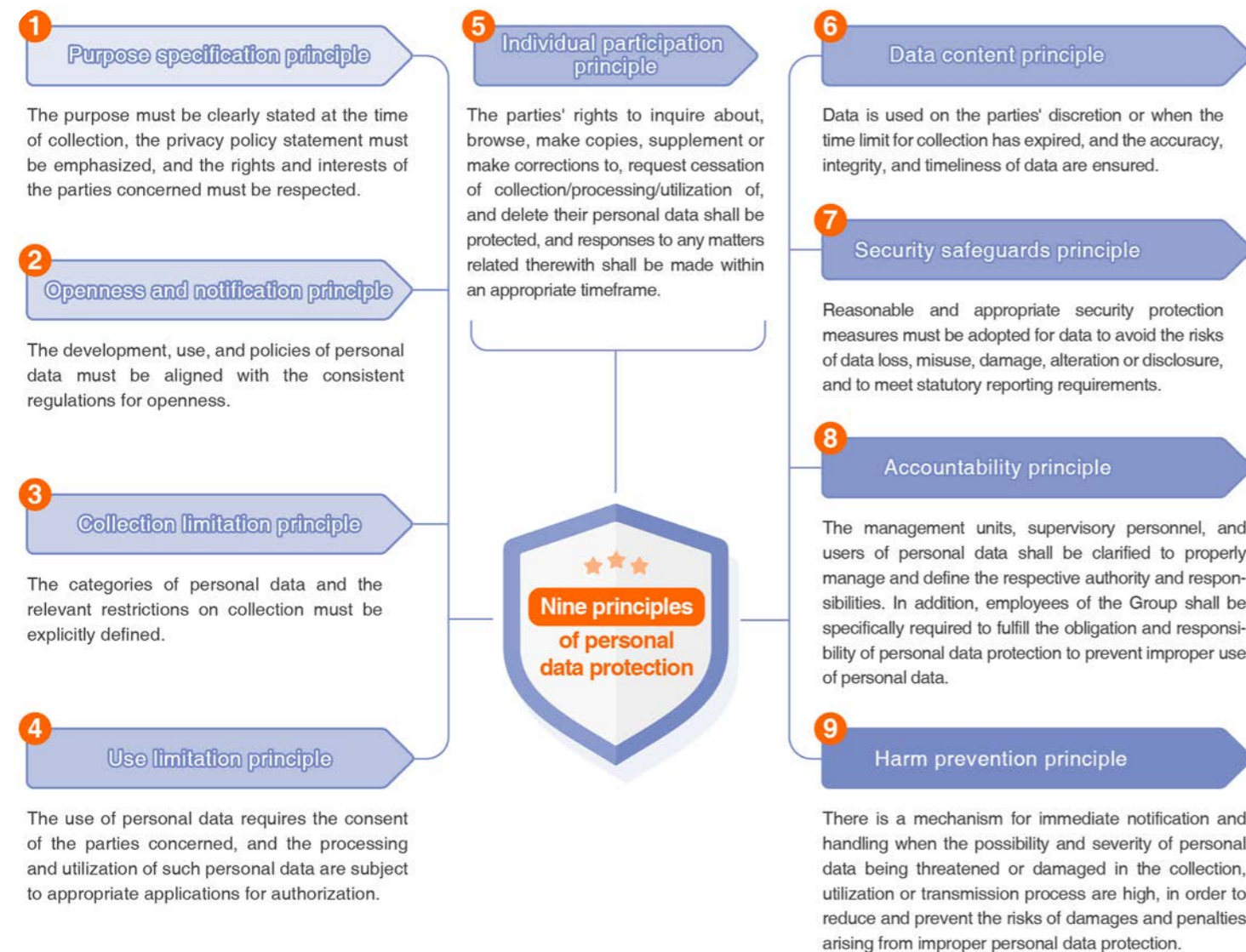
Gamania's network services are equipped with firewalls and network identity recognition, threat monitoring and analysis mechanisms to block malicious network behavior, periodically scan website system vulnerabilities, and provide reinforcement and correction, periodically simulate hacker attacks and information security drills, and develop and implement backup operations and other information security protection measures based on service content. Only authorized personnel can access relevant data. Please refer to "2.2 Information security" for more details.

Gamania also has a "personal data protection policy" that applies to all employees and suppliers of the Group's subsidiaries; it is managed by the Group's "Personal Data Management Committee." All units within the Group holding personal data (including the data managed by all employees, contractors, and partners in the same or different industries) shall perform planning and implementation as required for personal data protection and as assigned by the Personal Data Management Committee, and report the progress of personal data protection to the said committee. With the CFO as the convener, the committee has two subordinate teams, the Emergency Response Team and the Personal Data Protection Team, that work in tandem with the Legal Division to manage and prevent improper outside intrusion and maintain the correctness and integrity of personal data files. In particular, the Personal Data Protection Team has an "Audit Team" composed of members of the Audit Office and the Legal Division. This team plans regular reviews for the implementation of security maintenance plans and related regulations, and makes immediate improvements when necessary.

Tasks of the Personal Data Management Committee

- 1 Proposal on the personal data protection policy.
- 2 Planning of the personal data management system, and discussion and implementation of related matters.
- 3 Assessment, management, and review of personal data privacy risks.
- 4 Planning of the awareness-raising campaigns and education and training in relation to personal data protection for dedicated personnel and employees of all units at all levels within the Group (hereinafter referred to as "all units").
- 5 Review, discussion, and evaluation of the legitimacy and adequacy of the personal data management system.
- 6 Planning and implementation of other personal data protection and management matters.

Nine principles of personal data protection

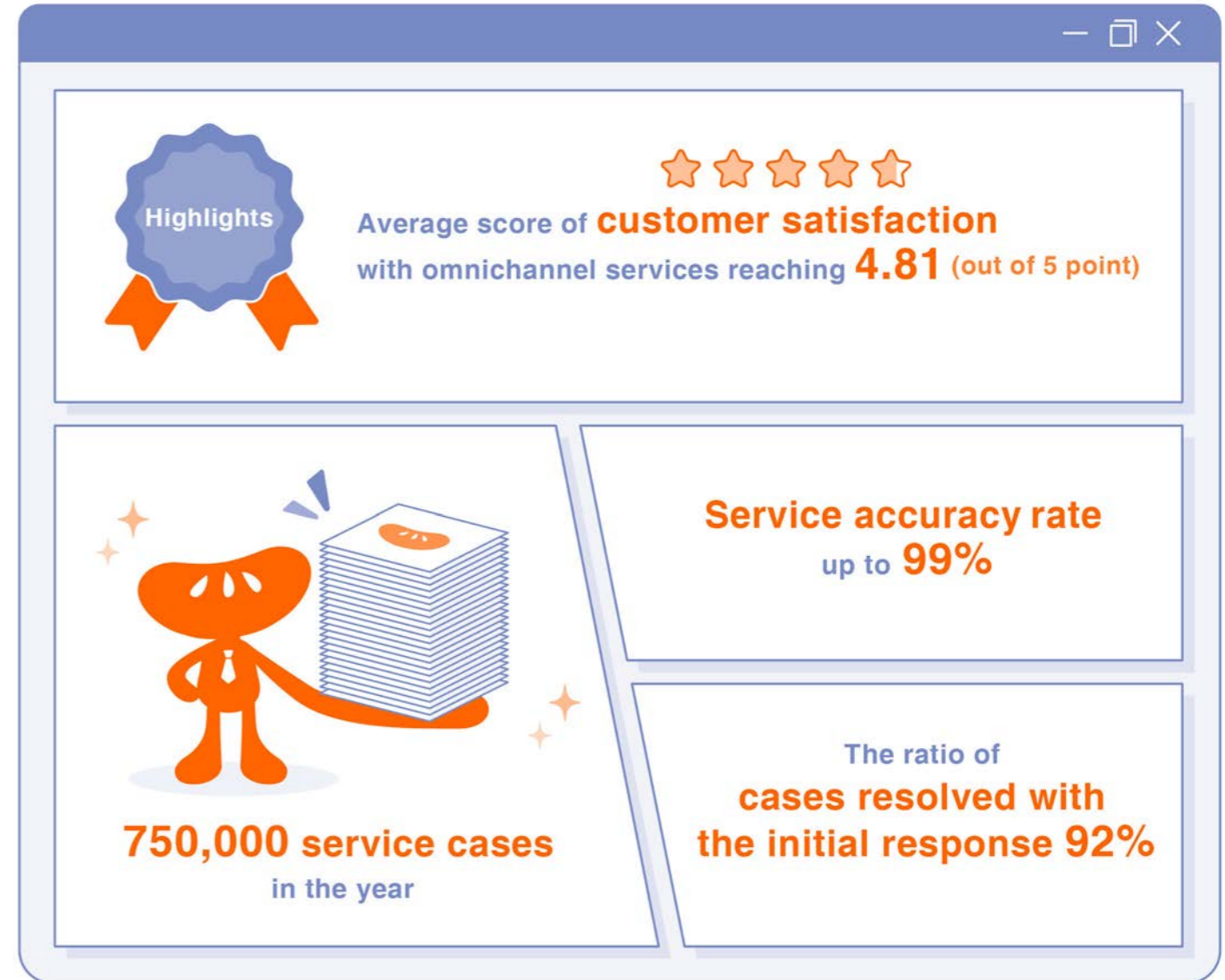


Gamania adheres to the nine principles for personal data collection. When collecting personal data, we proactively notify customers of our privacy protection policy and user terms and conditions, and that we will not collect unnecessary personal information. We also make users aware that they have the right to choose whether or not to have their behaviors tracked or used for personalized marketing or secondary purposes. This year, the percentage of users with their personal data used for secondary purposes reached 100%. Gamania mainly uses the collected personal data in all subsequent online and offline activities, until the natural person voluntarily applies for cessation of data use or until any adjustment is made according to the platform's privacy terms (e.g. player data obtained in operational activities will be kept for 5 years as per laws and regulations, and the data made public will be de-identified). Network transmission of personal data is required to be encrypted to ensure that the data is not illegally retrieved by third parties during transmission. Besides, according to the service agreement entered into with consumers or suppliers, we sign the non-disclosure agreements to promise that we will not arbitrarily provide, sell, exchange, or rent private and sensitive data to other groups, individuals or private institutions, or for other purposes. Gamania sticks to the "zero tolerance" principle when it comes to information security and personal data protection. Violators will be punished according to the Company's "Reward and Discipline Regulations."

In 2023, there were no incidents of violation of customer privacy at the Company, and there were no legal penalties related to user privacy imposed on the Company.

2.3.3 Customer satisfaction

Gamania has always maintained close communication and interaction with consumers, and is committed to protecting consumers' interests. Gamania Group's customer service primarily aims at Gamania's online or mobile games. The number of service cases exceeds 750,000 a year, and 92% of the cases can be resolved with the initial response. Service accuracy has exceeded 99%. Questions of such cases are systematically examined and statistically analyzed in daily, weekly, monthly, quarterly and yearly cycles; countermeasures and improvement plans are proposed for cases of a special or massive nature and referred to the management for evaluation to reduce recurring customer complaints. Several self-service functions are gradually introduced, and the intelligent customer service system is empowered with technology to cover a greater range of issues and quickly respond to and resolve customer problems. Gamania received a total of 871 correspondences from government agencies in 2023, and 133 cases of which required resolution through coordination meetings. All cases of customer complaints were resolved in 15 days. No unresolved dispute, violation of customers' privacy, or health incident occurred in 2023.



CHAPTER 3



CH3. Promoting Environmental Friendliness

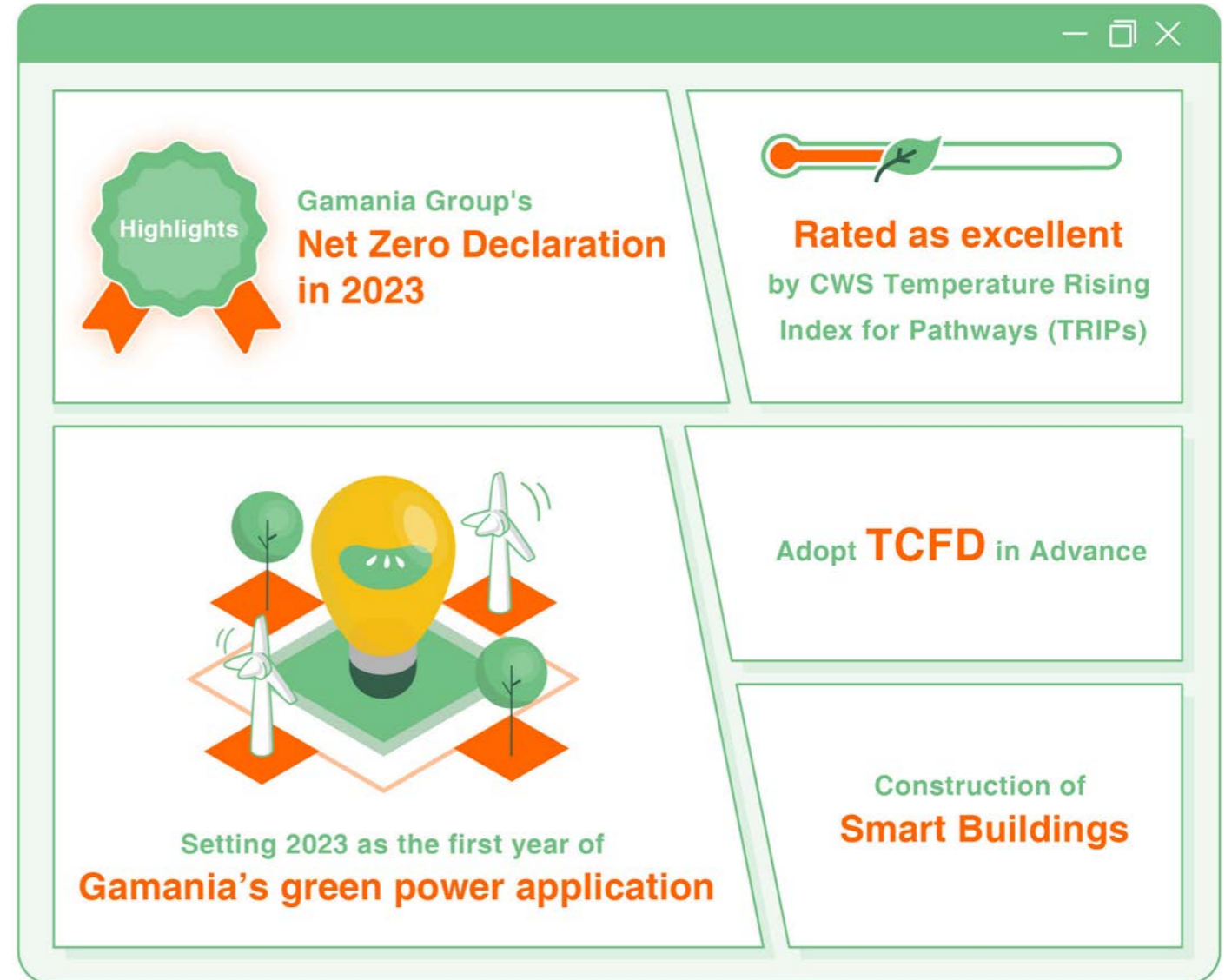
3.1 Environmental management	58
3.2 Environmental symbiosis	71





3.1 Environmental management

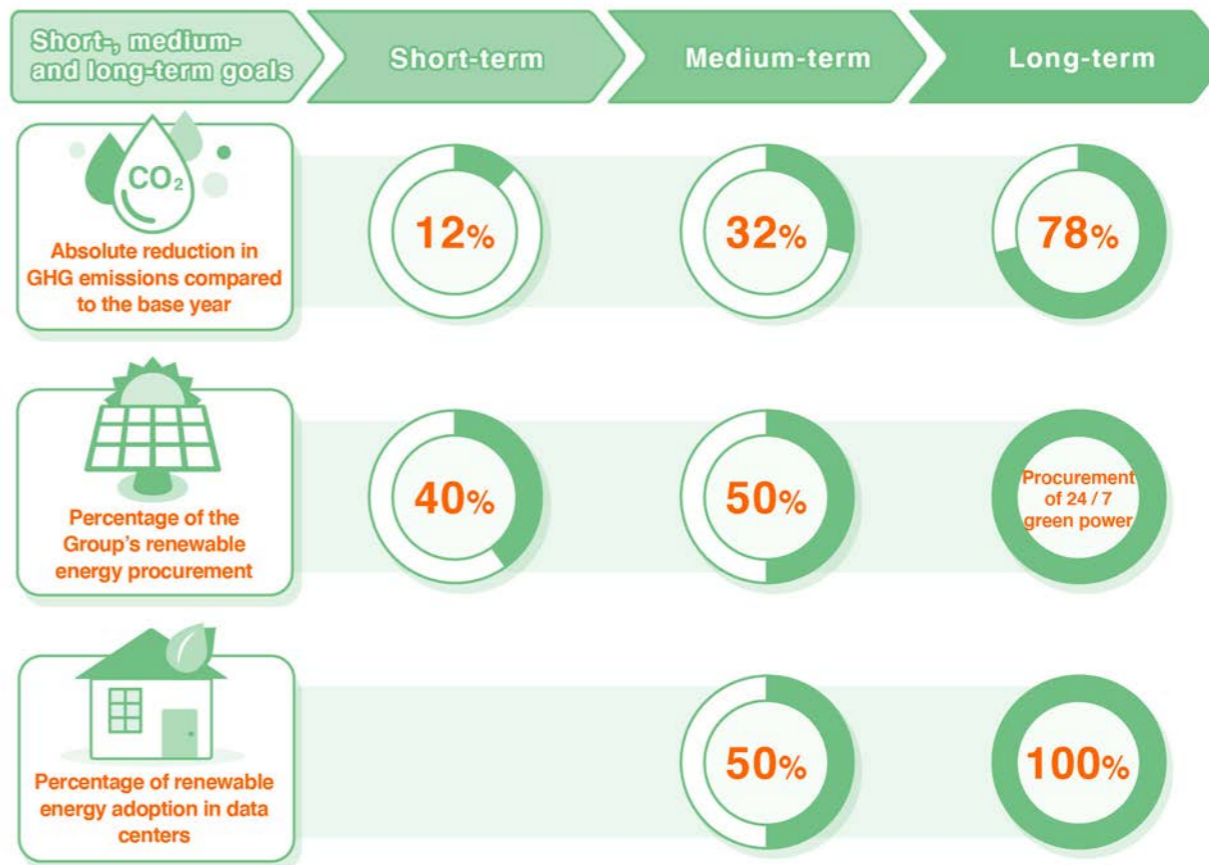
3.1.1 Response to climate change

In August 2023, Gamania's Board of Directors passed the Group's "Net Zero Declaration," committing itself to a 78% reduction in Scope 1 and Scope 2 carbon emissions by 2030 compared to the emissions in 2022, achievement of Scope 1 and Scope 2 carbon neutrality, and fulfillment of net zero carbon emissions by 2050. To keep in line with Taiwan's net zero carbon emissions policy, we actively devise carbon reduction plans, including the replacement with power-saving equipment and purchase of green power in the short term, and changes to the energy use model of data centers in the medium and long term, thereby implementing energy conservation and carbon reduction, building low-carbon data centers, and providing services of better quality. Our carbon reduction commitment has even been certified by CommonWealth's "Temperature Rising Index for Pathways" for compliance with the target for a temperature rise limit of 1.5°C under the Paris Agreement.

This year, following the recommendations of domestic sustainability regulations, Gamania took in advance to introduce the Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) to promote the transparency of information disclosures regarding climate-related risks and opportunities, and progressively set up a management mechanism for climate risks and opportunities which is expected to be integrated with the company's risk management process in the future. We thereby facilitated low-carbon transformation and strengthened climate resilience based on four strategic directions: governance, strategies, risk management, and metrics and targets.

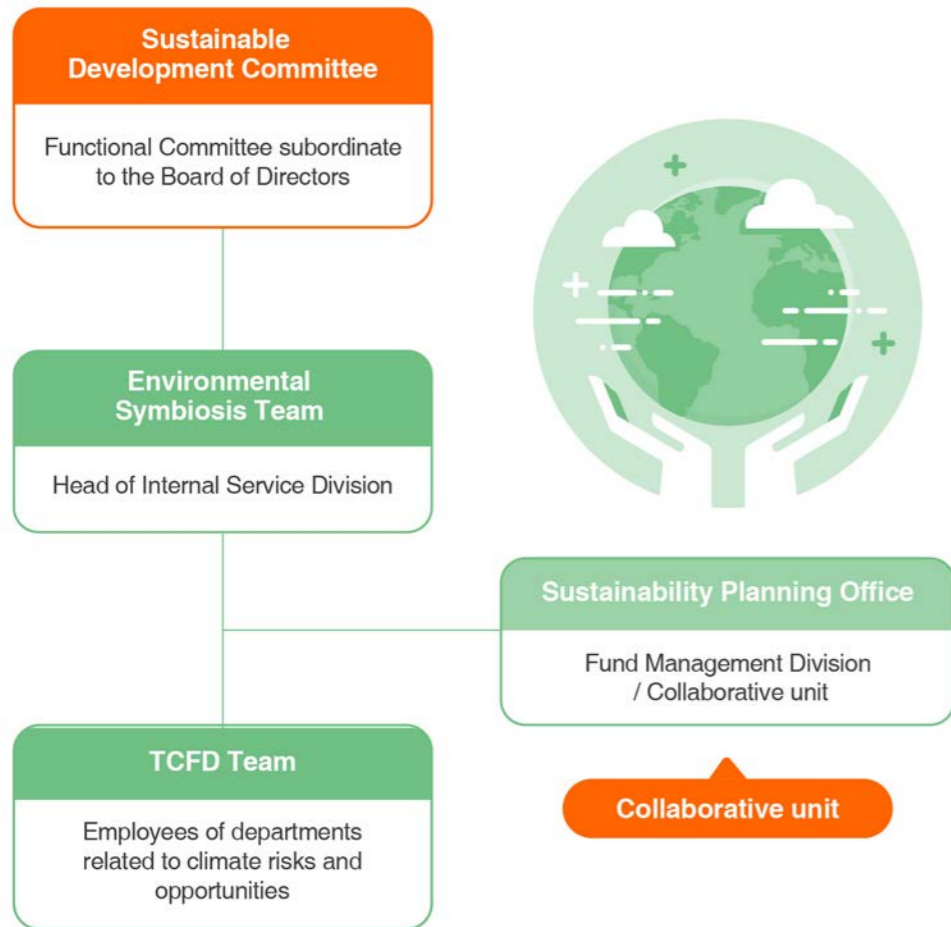


 <p>Governance</p>	<p>In response to climate change issues, Gamania established a “TCFD Team,” which was jointly managed by the relevant members gathered by the “Environmental Symbiosis Team” and “Sustainability Planning Office.” The Head of Internal Service Division was responsible for managing and carrying out environment-related projects such as greenhouse gas inventory and carbon reduction actions, and reported to the Sustainable Development Committee and the Board of Directors on a regular basis. The Board of Directors provided full authority and guidance on climate-related issues, such as the Net Zero Declaration, carbon reduction targets, and strategic planning.</p>
 <p>Strategies</p>	<p>In the climate risk assessment and prioritization processes, the Net Zero Emissions by 2050 Scenario (NZE) of the International Energy Agency (IEA) and the RCP2.6 and RCP8.5 scenarios* of the Intergovernmental Panel on Climate Change (IPCC) were included to discuss the risks and opportunities Gamania could face in different climate scenarios. For operational deployment, strategy formulation and financial planning, carbon emission factors were taken into account; short-, medium- and long-term targets and action plans covering renewable energy use, replacement with energy-saving equipment, supplier selection, platform and big data installation, etc. were accordingly set, to gradually reduce the negative environmental impact of our operations through environmentally friendly measures.</p>
 <p>Risk management</p>	<p>After the list of climate-related risks and opportunities was compiled, relevant departments identified and assessed the risks and opportunities for Gamania’s value chain, and made significance assessment of risk hazards based on the level of impact and level of vulnerability of each risk with reference to the common risk management practices, and sorted the risks in order based on the significance. The results were eventually integrated into the Group’s risk management system for timely preparation and implementation of response measures.*</p>
 <p>Metrics and Targets</p>	<p>All departments of Gamania jointly managed climate-related issues based on their respective responsibilities. The Internal Service Division was the primary responsible unit for promoting carbon reduction actions, and used carbon emissions as the climate indicator for internal management. For climate opportunities, Gamania internally introduced low-carbon technologies and services to the Group in an active manner, and included carbon emissions as one of the assessment factors in terms of platforms and big data, agency for new products, and self-developed new products.</p> <p>Since 2022, the statistics on GHG emissions have been made with the method under the “GHG Protocol” every year, and we have been certified by a greenhouse gas inventory standard (ISO 14064). In 2023, Gamania Group announced the “Net Zero Declaration,” giving a commitment that the Group will achieve net zero carbon emissions by 2050 and set relevant metrics for follow-ups.</p>



- Note 1: This is based on the RCP (Representative Concentration Pathways) released in the IPCC Fifth Scientific Assessment Report, that is, the future global warming is estimated by the changes in greenhouse gas concentrations and radiative forcing. In particular, RCP2.6 is a global warming mitigation scenario while RCP8.5 is a scenario with very high GHG emissions; they are approximately equivalent to the SSP1-2.6 and SSP5-8.5 scenarios in the IPCC Sixth Scientific Assessment Report, respectively.
- Note 2: According to the climate risk inventory results of this year, Gamania is in an industry with low climate risk. Thus, this has not been included in the Company’s major risk management measures for the time being.

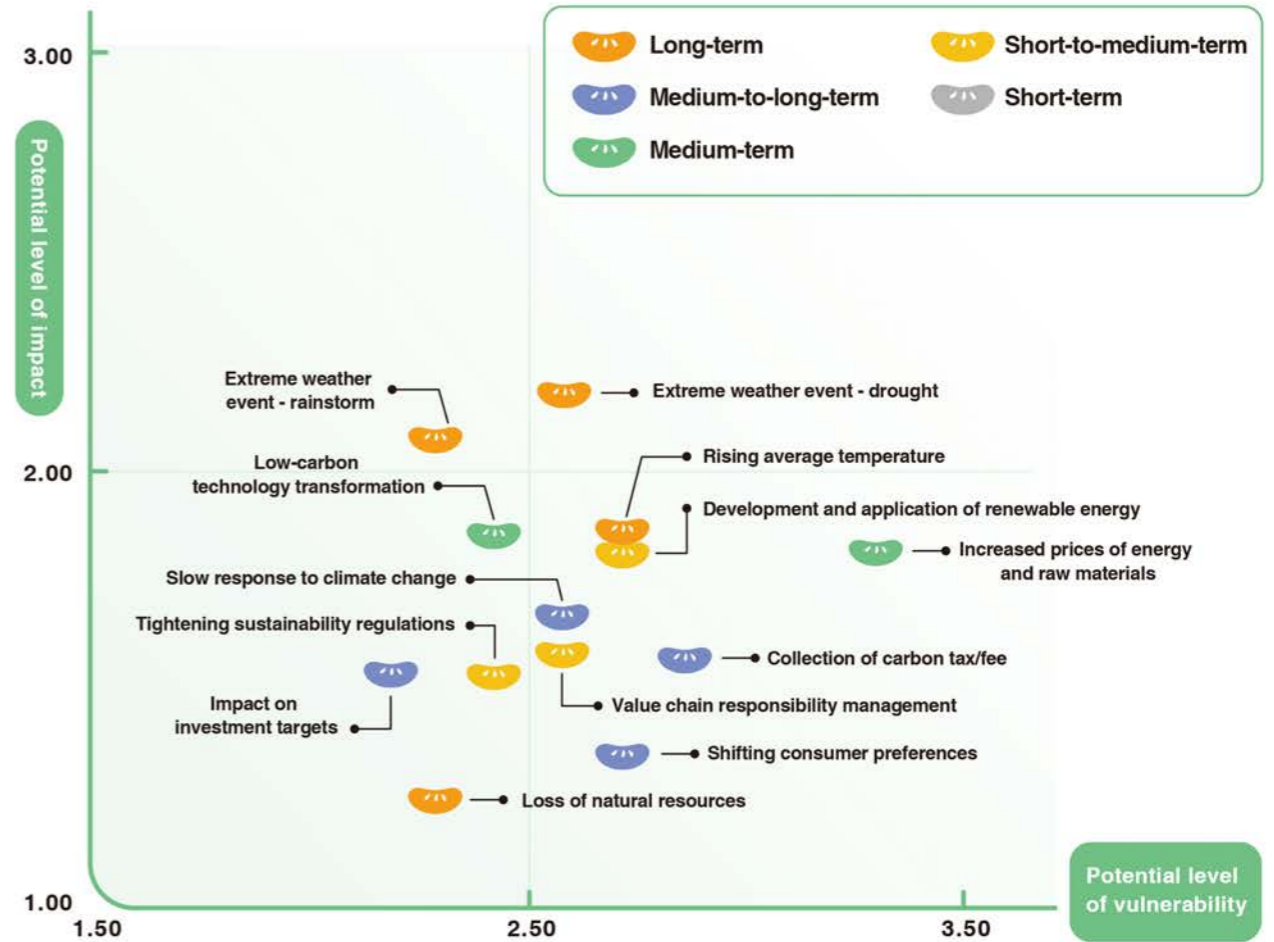
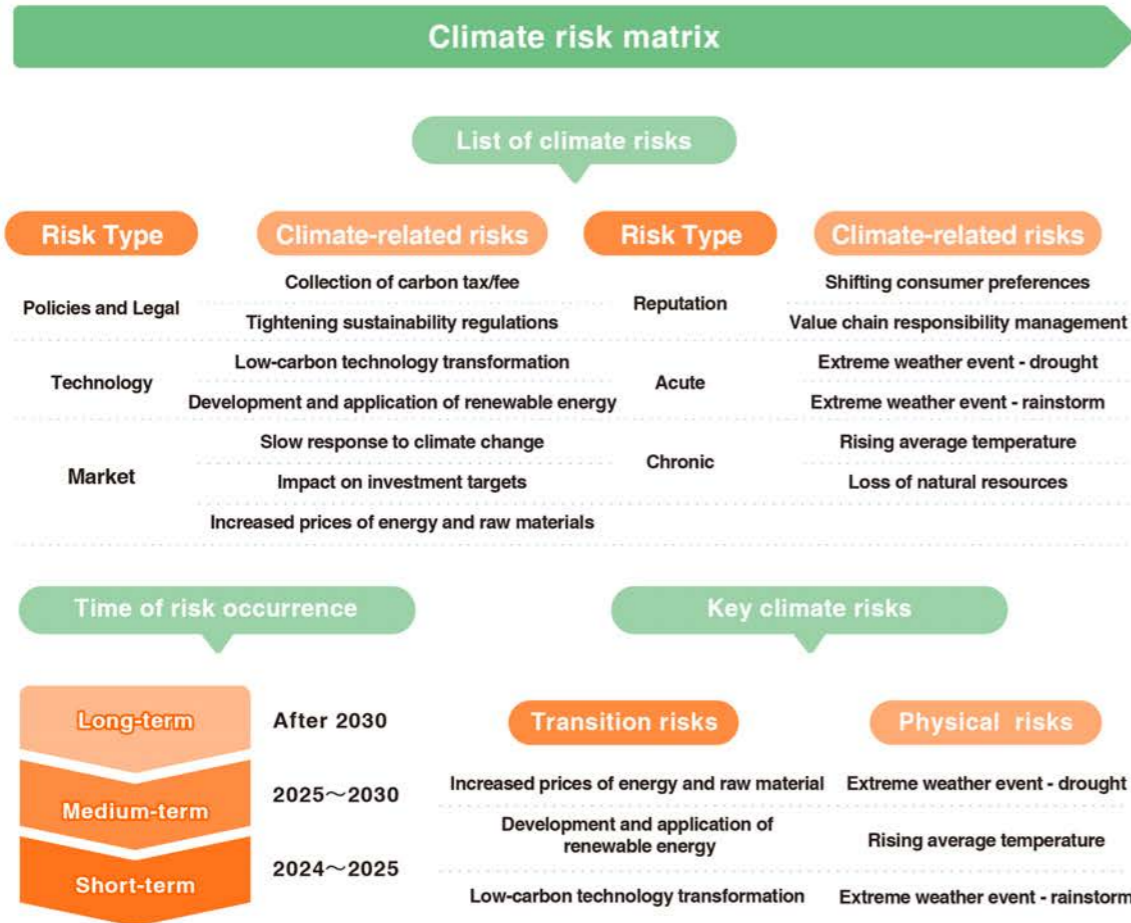
Climate governance structure



Climate risk identification, assessment, and management processes




Climate risk matrix



Description of management of key climate risk issues

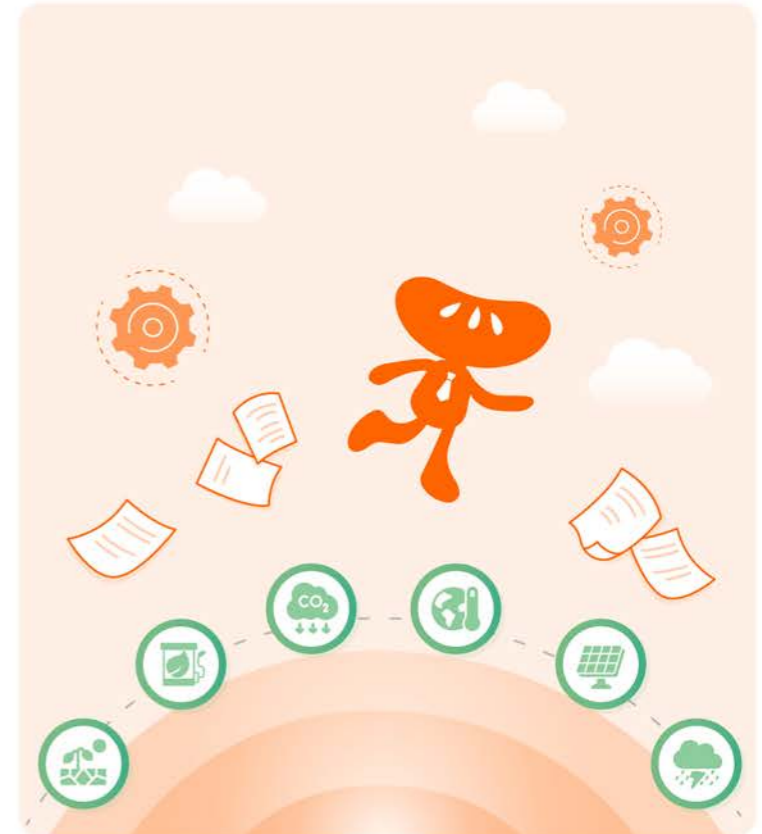
Climate-related risks are determined through the matrix produced based on the product of "potential impact" and "potential vulnerability" through the above climate-related risk identification procedure; the results are divided into three risk levels: low, medium, and high. The results of Gamania's inventory in 2023 showed that the climate-related risks were all of the low and medium levels. The top six risks, including transition risks (increased prices of energy and raw materials, development and application of renewable energy, and low-carbon technology transformation) and physical risks (extreme weather event - drought, rising average temperature, and extreme weather event - rainstorm), were considered as the key risk issues. Gamania further managed the potential impacts and financial impacts of the key risks on Gamania; the countermeasures and management plans therefore are described in the table below:



Market risk Increased prices of energy and raw materials

Long-term

Description of impacts	Countermeasures / management plans
<p>In order to meet the NZE scenario's requirements to triple the renewable energy capacity and quadruple the energy efficiency, energy prices might shoot up to reflect the true cost. The attempts by various industries in Gamania's value chain to adapt to climate risks might result in price fluctuation of raw materials such as energy, crude and bulk materials, which could increase Gamania's procurement expenditure and operating costs for data center maintenance, etc.</p>	<p>1. Installation of a smart building monitoring system</p> <p>An energy monitoring and management system has been installed in Gamania's headquarters building to digitally monitor, analyze, and calculate the building's energy consumption by monitoring air conditioning, lighting, water dispensers, printers, sensor lamps, and air quality. The facilities may be set at the constant temperature mode, be equipped with a time switch, or have a sleep mode setting to save electricity and manage air quality.</p> <p>2. Energy saving measures</p> <p>With energy efficiency improvement as the goal and environmental protection and energy conservation as the priority, the Company increases the awareness of energy conservation through building re-planning and renovation as well as continuous outreach activities for employees.</p> <ol style="list-style-type: none"> ❶ The lights in the office are required to be switched off when not needed for use. Some public areas are equipped with sensor lights. Patrol inspection is performed after working hours to check if the lights are all turned off. ❷ Old and energy-consuming air conditioning equipment has been replaced, and the new equipment is regularly cleaned and maintained to improve its performance. ❸ Old lamps have been replaced with high-efficiency LED lamps to save lighting electricity. In 2023, the office lighting system has been fully changed to LED one (a total of 1,671 lamps replaced). ❹ A shading design is adopted to reduce indoor sun exposure and further enhance cooling performance. <p>3. Implementation results and targets</p> <p>Compared to 2022, the electricity consumption per person in 2023 fell by 1,686 kWh/year or 17%, which far exceeded the annual target of reducing electricity consumption per person by 1% (with 2022 as the base year).</p>
<p>Potential financial impacts</p> <p>Changes in energy costs, and higher operating costs and expenses</p>	
<p>Scope of impacts</p> <p>Upstream parties and own operations</p>	





Acute risk Extreme weather event - drought

Long-term

Description of impacts

In the IPCC SSP 5-8.5 scenario applied to Taiwan based on the TCCIP estimation, the result showed that the frequency of extreme weather would increase, and the probability of no rainfall for more than 30 days would increase by multiples. Drought could cause water outage or shortage and therefore lead to higher water bills, and the following risks could subsequently arise:

- Water outage or shortage due to drought may result in higher water bills, which may lead to operational disruptions of Gamania or the value chain and greater operating costs.
- The operating costs may increase as the cooling water supply of data centers is disrupted, and as the equipment requires more frequent maintenance or even gets damaged.



Chronic risk Rising average temperature

Long-term

In the IPCC AR6 scenario with 1.5 to 4°C of temperature rise applied to Taiwan based on the TCCIP estimation, the waters around Taiwan would see a sea level rise of 0.5 to 1.2 meters, followed by a longer drought period and extremely high temperature; Gamania would thus face the following impacts:

- Employees' health condition might be negatively impacted, which could cause lower work efficiency or higher turnover rate, and make it necessary for Gamania to invest more labor costs.
- The more frequent use of air conditioners in data centers means more electricity consumption. Subsequently, there might be energy shortage and a risk to all business development, and Gamania would have to pay more to transfer its overall business strategy.

Countermeasures / management plans

1. Enhancement of the ability to resist natural disasters

Building structure should be reinforced, and contingency measures in response to disasters should be increased to maintain the effectiveness of BCM. Gamania has established business continuity plans for all IT systems and equipment, and conducted confirmation and drills regularly.

2. Improvement of water resource efficiency and prevention of water waste

At Gamania, we have replaced the faucets on the sink with sensor ones, and continued to promote water conservation and frame water resource management policies more comprehensively to reduce water consumption.

3. Energy saving measures

The measures are the same as those under the description of market risk.

4. Supply chain resilience

Gamania has a supplier management policy for evaluating and selecting suitable partners. Meanwhile, we actively promote sustainable development with suppliers to jointly reduce the impact on the environment. In the future, we will progressively include climate risk issues into the scope to identify suppliers with high climate risks, strengthen the management of and guidance for suppliers, and boost the climate resilience of Gamania's supply chain.

Potential financial impacts

Operational disruptions, supply chain disruptions, increased operating costs or reduced productivity due to equipment maintenance and energy use, etc.

Scope of impacts

Upstream parties, own operations, and downstream parties



Technology risk Development and application of renewable energy

Short-to-medium-term

According to the Net Zero Emissions by 2050 Scenario (NZE) proposed by the International Energy Agency (IEA), the global installed capacity of renewable energy power generators must be tripled by 2030 compared to 2022. Considering that Gamania's main source of carbon emissions is electricity use, we intend to invest in the development and application of renewable energy in a more wide-ranging manner in the future, which will lead to greater operating costs.

Countermeasures / management plans

1. Purchase and assessment of other renewable energy

Solar energy procurement has been promoted, and we plan to increase the use of renewable energy year by year while looking forward to the maturity of renewable energy technology. Our goal is to have the purchased renewable energy, such as geothermal and hydrogen energy, make up 100% of the total energy used. In March 2023, Gamania's headquarters building began to purchase solar green power; a total of 901 green electricity certificates were purchased.

2. Planning of carbon negative technology

We assess the carbon reduction technologies that are based on natural carbon sinks.

Potential financial impacts

Higher operating costs and expenses

Scope of impacts

Own operations



Acute risk Extreme weather event - rainstorm Long-term

Description of impacts

In the IPCC RCP 8.5 scenario applied to Taiwan based on the TCCIP estimation, the proportion of strong typhoons will increase by about 100% and 50% in the middle and end of the current century, respectively, and the average wind speed will increase by 8%. Statistics show that 7.96 strong typhoons are expected to hit Taiwan in the following decade, and that there will be a higher probability and intensity of extreme rainfalls, and the probability of flooding will increase by 10%-20%. The accompanying risks include:

- Operating office buildings and data centers may be flooded, resulting in massive asset losses and subsequent handling costs.
- The supply chain may suffer losses of equipment and assets due to extremely heavy rainfall, resulting in supply chain disruptions and the impossibility of providing products/services promptly.
- Rainstorms may cause damage to employees' residences, disrupt commuting, and make employees unable to attend work.



Technology risk Low-carbon technology transformation Medium-term

Description of impacts

To respond to the expectations of stakeholders such as investors and consumers, and to meet future demand for low-carbon products or services, we will progressively introduce low-carbon transformation in the future through technological innovation, institutional innovation, industrial transformation, new energy development, and other means. Hence, there will be additional expenses.

Countermeasures / management plans

1. Enhancement of the ability to resist natural disasters

We conduct building disaster prevention drills to ensure smooth evacuation channels, and increase contingency measures (e.g. remote backup, remote working) in response to disasters to maintain the effectiveness of BCM.

2. Supply chain resilience

This is the same as the description of chronic risk.

Potential financial impacts

Operational disruptions, supply chain disruptions, increased operating costs or reduced productivity due to equipment maintenance, etc.

Scope of impacts

Upstream parties, own operations, and downstream parties

Countermeasures / management plans

1. Transition plans

- Platforms and big data: We will shift our planning focus from the premises to the cloud where green power stands a relatively high proportion.
- Agency for new products: Carbon emissions will be taken into consideration during the discussion on deployment of machinery and equipment with the original manufacturers.
- Self-developed new products: The focus will be on the cloud with lower carbon emissions.
- Existing product agency: Cloud migration is suggested to the original manufacturers.
- Electronization of internal operations: We make use of the Group's network technology to promote the action plans of paperless operations and cloud compression.

2. Implementation results

Gamania combines cloud data centers, information security service and mobile safety, and offers domestic and international customers with tailored services and solutions for information security, system integration and IDC/NOC/SOC with the technical experience accumulated over the years.

Potential financial impacts

Higher operating costs (e.g. for building low-carbon data centers), R&D expenditures, or new technology investment cost

Scope of impacts

Own operations

Description of management of climate opportunity issues

In 2023, Gamania, with reference to the characteristics and benchmarks of the industry it is in, created a list of climate-related opportunity issues, which was evaluated and confirmed by the TCFD Team to be consistent with Gamania's business philosophy and strategic directions. The list is based on the inventory of climate and business opportunities that could be grasped and developed under the low-carbon transformation trend, including resource efficiency, products and services, and green procurement/supply chain. We further formulated internal strategies and targets, and management and action plans, as described in the table below:

Opportunity issues	Internal strategies and targets	Potential financial impacts	Management and action plans
<p>Resource efficiency</p> <p>In response to climate change, introducing or developing new technologies and equipment for use in renewable energy application, resource efficiency, green buildings, etc., to reduce operating costs or enhance the resilience to climate risks.</p>	<p>Gamania actively promotes digital transformation, renewable energy applications, and environmentally friendly recycled materials that are of low carbon. We also continue to advocate water conservation, energy conservation and waste reduction to our employees, and plan more comprehensive management policies for water resources and waste to cut the consumption of various resources, and fulfill the Group's philosophy of environmental symbiosis.</p>	<p>Lower operating costs</p>	<ol style="list-style-type: none"> 1. A smart energy monitoring and management system has been installed in the headquarters building to digitally monitor and analyze the building's energy consumption to save electricity and manage air quality. 2. In 2023, the office lighting system has been fully changed to LED one. Some areas are equipped with sensor lights, and stricter patrol inspection is performed after working hours. 3. The Company has promoted the action plans of paperless operations and cloud compression, such as making good use of cloud storage space, replacing traditional whiteboards, post-it notes and other consumables with electronic means for meetings, and digitizing subpoenas. 4. We produce environmental promotional videos to raise employees' awareness of energy conservation.
<p>Products and services</p> <p>In response to the green trend and changes in consumer behavior, developing and innovating our own services to achieve opportunities for scope expansion into new business areas and the development of new markets.</p>	<p>Making use of digital network technology, Gamania introduces AI, big data, etc. for the innovation of products and services, which helps effectively integrate the synergy of the Group, increase operational efficiency, improve service experience, and thereby win consumer recognition. We also accordingly provide digital business solutions, and integrate cloud data centers, information security services, mobile safety, etc.</p>	<p>Innovative low-carbon services, engagement in new markets, and higher revenue</p>	<ol style="list-style-type: none"> 1. In 2023, major enterprises were actively engaged in cloud transformation, trying to reduce the carbon emissions of physical data centers. The Company's revenue from cloud-related services thus sees consecutive years of growth. 2. Digicentre serves as an agent for the 3D digital twin visualization platform of WeMB, integrating cloud, information security, energy, and environmental control systems to effectively support corporate transformation. Cumulatively, the sales has come to NTD 40 million over the past two years, with more than 10 benchmark customers introducing the service. 3. The product managers share the latest market information and trends to formulate product, service, and sales strategies for the next stage in the strategy meeting.
<p>Green procurement/supply chain</p> <p>Prioritizing the procurement of green products with environmental labels (low-pollution, recyclable, resource-saving, or of green building materials), or with a statement that they have less environmental impact, or with a lifecycle (from raw material acquisition to disposal) of less environmental impact; or, actively participating in green procurement plans and activities, to stimulate a green consumption culture in the industry and among the public.</p>	<p>Gamania establishes a supplier management policy, and takes concerted actions with our suppliers to jointly promote sustainable development and reduce the environmental impact. We actively promote green procurement as well; in addition to selecting cloud suppliers with good ESG performance, for sundry purchases such as LED lamps, computer hardware and toilet paper, we also choose products in compliance with environmental protection regulations, ISO certifications, and PEFC forest certification.</p>	<p>Lower operating costs, reliable supply chain, higher reputation</p>	<ol style="list-style-type: none"> 1. Prioritized procurement of desktop/laptop computers with environmental protection labels amounted to more than NTD 10.8 million. 2. In 2023, the old lighting fixtures in Gamania's headquarters building were replaced with high-efficiency energy-saving LED ones; the total procurement amount reached NTD 10.836 million. 3. The centralized green procurement by the headquarters amounted to NTD 21.796 million. 4. We received the "Buying Power Service Procurement Award" by the SMEA of the Ministry of Economic Affairs again in 2023, achieving responsible consumption and production while facilitating the innovative collaboration between businesses and social innovation organizations. 5. The "supplier management policy" has been established, and in terms of new suppliers, we continue to request for their self-management and signing of the "Supplier CSR Commitment."

3.1.2 Environmental, energy and resource management

Environmental policy

In terms of the industry type, Gamania is not a company with high energy consumption and high pollution emissions; its negative impact on the environment is relatively small. In order to fulfill sustainable corporate development and protect the market environment, we have formulated the “environmental and energy management policy” according to which we comply with environmental regulations, and commit ourselves to reducing the Group’s impact on the natural environment through management mechanisms and increasing employees’ awareness of environmental protection and safety. Meanwhile, in response to the issues of global energy shortage and climate change, Gamania has incorporated the mindset of sustainability into its business management to carry on the promotion of environmental friendliness.

In 2023, Gamania produced educational training videos on the topic of “Promoting Environmental Friendliness” for the Group’s sustainability blueprint, with the content covering energy conservation and carbon reduction, water resources, waste management, and environmental regulations. The videos have been made available on Gamania’s E-learning website for online viewing at any time. Awareness-raising emails were also sent to all employees to deepen their understanding of and agreement to the environmental protection actions recognized by Gamania.

Energy management system

Gamania does not generate hazardous waste or air pollution in its business activities. However, the IT data centers still use a great amount of power to operate, which is why an energy monitoring and management system has been implemented in Gamania’s headquarters building. The design, operation, and analytical aspects of this system have been closely integrated to improve energy efficiency. Through complete and digitalized monitoring, the system performs a detailed diagnosis of the building’s energy consumption, analyzes the data gathered and compares it to the database to identify problems. These findings allow energy conservation measures to be devised and root causes to be traced for adjustments and improvements. This energy management and monitoring system monitors and senses the indoor air quality, temperature and humidity at the same time, helping maintain good air quality or remind employees to take timely responses.

To achieve digital transformation based on an ideal monitoring environment where management blind spots are avoided, Digicentre, as an agent for the 3D digital twin visualization platform of WeMB, has integrated corporate IT&O with different systems, including access control, CCTV, cloud system, information security system, and environmental control system, directly staying on top of the monitoring status with digital twin technology to detect events in real-time. Currently, this technology is used in both the headquarters building in Neihu and the data center in Zhonghe to control the Group’s application of energy and resources by means of smart buildings and smart data centers, and to effectively manage energy hot spots, such as adjusting air conditioning use and troubleshooting.

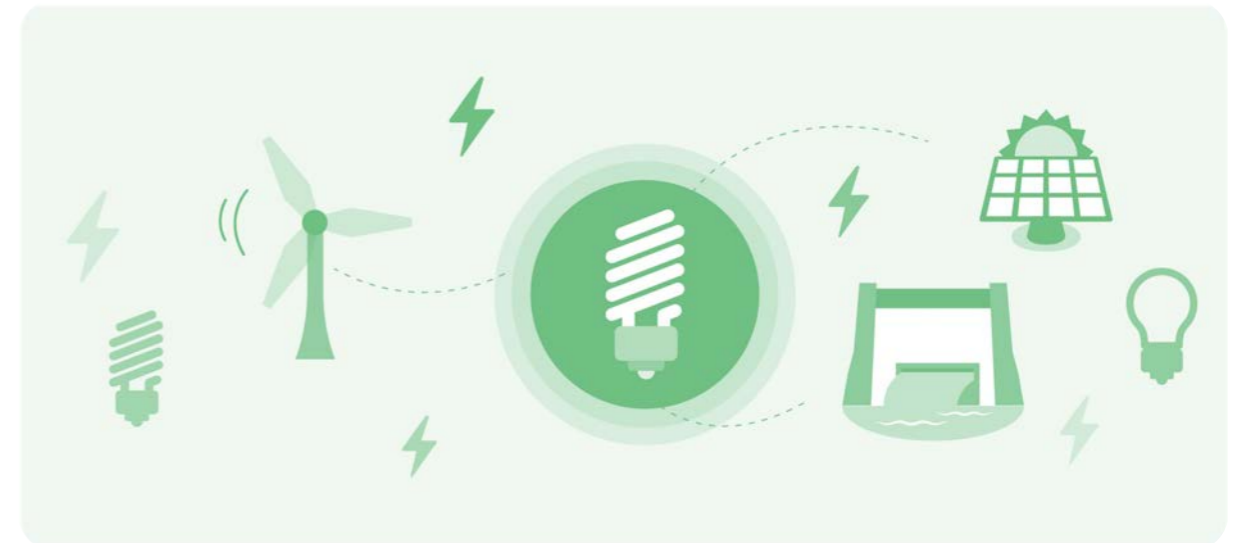


Energy use and emissions

Gamania continuously strengthens energy management and closely monitors energy use. In 2023, due to the increased business volume, the number of employees within the Group grew, which resulted in a slight increase in each energy data. However, the energy consumption per person actually had a slight decline. In terms of electricity consumption, with energy efficiency improvement as the goal and environmental protection and energy conservation as the priority, the Company increases the awareness of energy conservation through building re-planning and renovation as well as continuous outreach activities for employees. In addition, this year, old lamps were replaced with high-performance LED lights. Compared to 2022, the electricity consumption per person in 2023 fell by 1,686 kWh/year (around 17%). In 2023, the Company's GHG (Scope 2) emissions were reduced by 11% compared to 2022, which was better than the preset target of reducing GHG (Scope 2) emissions by 6%.

100% of the water used in Gamania's operating locations comes from the Taipei Water Department. In 2023, Gamania not only made efforts to maintain a stable situation under the pandemic and encouraged employees to develop good hygiene habits, but also reminded employees to wash their hands frequently and disinfect the building environment every day in a stricter manner. This year, Gamania introduced two atmospheric water generators that could capture and filter moisture in the air and turn it into potable water to reduce water consumption. Meanwhile, the Company also continued to increase employees' awareness of water conservation and frame water resource management policies more comprehensively to cut the consumption of water resources. In 2023, the water consumption per person decreased by 5.34 m³ compared to 2022.

- Note : Taipei Water Department withdraws water from freshwater sources (total dissolved solids \leq 1,000 mg/L) that are, according to the assessment based on WRI tools, not in regions with high water stress.



Energy consumption

Energy	Unit	2020	2021	2022	2023	Target for 2023
Gas	m³	1,434	1,008	1,880	-	-
Natural gas	kWh	-	-	-	1,831	-
	GJ	-	-	-	61.29	-
Liquefied petroleum gas	L	-	-	-	1,581.66	-
	GJ	-	-	-	43.91	-
Diesel	L	-	-	-	731.29	-
	GJ	-	-	-	25.70	-
Purchased electricity - non-renewable	kWh	2,959,100	11,508,827	10,349,029	9,211,644	Target achieved Reduction in electricity consumption per person by about 17%
	GJ	10,647.55	41,411.52	37,238.29	33,145.71	
Purchased electricity - renewable	kWh	0	0	0	1,331,232	Reaching the annual target of reducing electricity consumption per person by 1% (base year: 2022)
	GJ	-	-	-	4,790.09	
Tap water consumption	megaliters	13.83	16.01	27.98	23.00	-



- Note 1: The gas disclosure method was adjusted in 2023, with the data broken down into the consumption of natural gas, liquefied petroleum gas, and diesel.
- Note 2: The conversion coefficients are based on the source of the Environmental Protection Administration's "Greenhouse Gas Emission Coefficient Management Table 6.0.4."
- Note 3: The data coverage rate is 74% in 2020, and 100% from 2021 to 2023, calculated based on the operating income.

Greenhouse Gases emissions

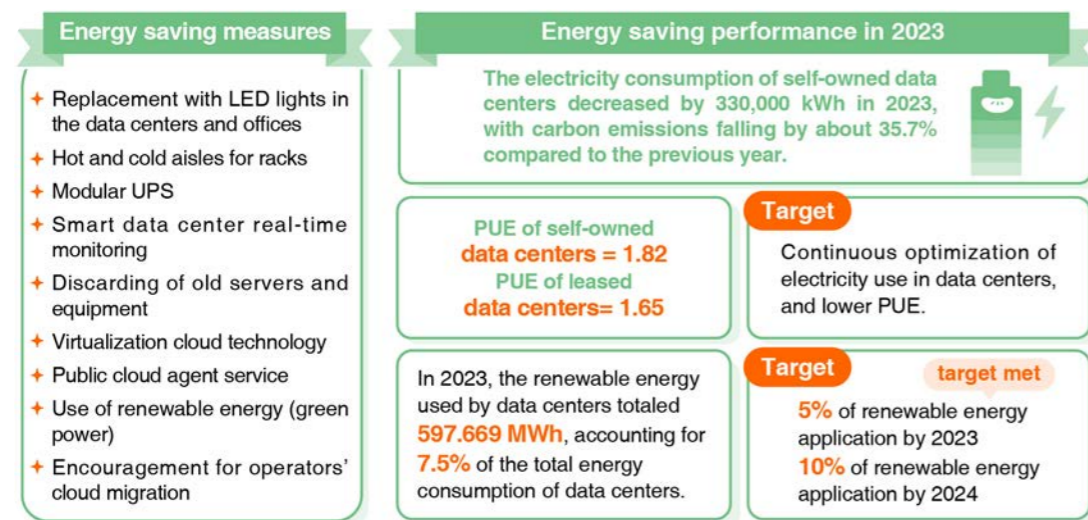
Unit: tCO₂e

emission source	2020	2021	2022	2023	Target for 2023
Category 1	2.697	24.276	45.882	193.463	-
Category 2 - location-based	1,506.181	5,777.431	5,267.656	4,559.764	Target met Reduction in Scope 2 emissions by 13.44% Reaching the target of reducing Scope 2 emissions by 6% (base year: 2022)
Category 2 - market-based*	1,506.181	5,777.431	5,267.656	4,559.764	
Category 3	NA	399.910	818.830	613.291	-
Category 4	NA	2,118.895	1,929.418	1,918.753	-
Category 5	NA	NA	792.965	1,257.437	-
Total greenhouse gas emissions	1,508.878	8,320.512	8,854.751	8,542.709	-

- Note 1: The increase in category 1 this year was mainly due to the additional installation of air conditioners in the building; the increase in category 5 was due to the increase in customers from different industries.
- Note 2: Category 3 includes upstream (downstream) transportation, employee commuting, and business travel.
- Note 3: Category 4 includes emissions from the products purchased by the Company, capital goods, disposal of solid and liquid waste, and the use of other services.
- Note 4: Category 5 includes emissions from downstream leased assets.
- Note 5: Based on the significance, this inventory excludes emissions from visitor transportation, upstream leased assets, product use, final product disposal, franchise, and investments.
- Note 6: The carbon emission coefficient of electricity is based on the figures published by the Bureau of Energy, which is 0.509, 0.502, 0.509 and 0.495 (kg/kWh), respectively from 2020 to 2023.
- Note 7: The data coverage rate is 74% in 2020, and 100% from 2021 to 2023, calculated based on the operating income.

Carbon reduction in data centers

The total electricity consumption of data centers made up 55.5% of the overall operational electricity consumption and 54.1% of the overall carbon emissions (including Scopes 1, 2, and 3). Thus, data centers were the largest energy consumer among all of Gamania’s operating locations and facilities. The energy consumption of self-owned and leased data centers has gradually increased mainly due to the AI carrying capacity, digital transformation, and operational improvement. To achieve the 2030 carbon reduction target, in addition to increasing the amount of purchased green power year by year, the self-owned data centers stabilize energy consumption by introducing cloud technology, discarding old servers, and adopting smart data center real-time monitoring equipment, and have hot and cold aisles for racks so that the malfunctioning of air conditioners due to mixed air can be avoided. In 2023, we saved around 330,000 kWh of electricity from the self-owned data centers compared to the previous year, and scrapped nearly 50 pieces of old equipment. The average PUE of the self-owned data centers was 1.82. For the leased data centers, we also evaluate the data center space configuration provided by the ISPs, including comprehensive electricity, air conditioning, fire protection, security, environmental control system, and the use of renewable energy. With these data centers all in line with Gamania’s philosophy of environmental friendliness, we work towards the goal of net zero emissions together with the operators.



• Note 1: The scope of the data in this table is based on the overall (100%) data centers of Digicentre.
 • Note 2: Carbon reduction is calculated based on the carbon emission coefficient of electricity in 2022 = 0.495 kg CO₂e/kWh.

3.1.3 Pollution prevention and waste management

Waste management

In terms of waste management plan, Gamania’s “Environmental and Energy Management Policy” stipulates that the inventory of total weight of waste should be performed every year, and relevant reduction measures and recycling plans should be developed to properly recycle and dispose of general and industrial waste and thereby lower the emissions of waste and pollutants. The waste of Gamania is mostly domestic garbage, kitchen waste, as well as a small portion of waste batteries and electronic products. In 2023, approximately 29.48 tons of resource recycling waste and 51.05 tons of domestic garbage were generated; the total generated waste was approximately 80.53 tons, which is 5.3% less than the total weight of waste in the previous year. Various types of waste are entrusted to legally registered companies for waste-cleaning operations. In addition, Gamania has set up an intelligent recycling machine “Bottle Man” and a battery machine “Ms Battery” as a “couple,” and gives the collected PET bottles and batteries to recyclers who in turn distribute them to circular manufacturers for resource recycling and reuse, to create new value of waste. At the same time, employees may also earn environmental protection points by recycling waste; the accumulated points can be exchanged for relevant eco-friendly goods of the Company’s cooperation projects (e.g. in response to Arbor Day, employees may exchange a bag of toilet paper certified by environmental protection labels with the points).

Waste category	Volume cleared (kg/year)				
	2020	2021	2022	2023	
Domestic garbage	40,190	53,520	56,580	51,050	
Resource recycling waste	Kitchen waste	8,840	5,713	12,285	14,255
	Paper	10,832	9,704	12,488	11,106
	Aluminum	164.6	92.2	128.5	152.2
	Iron	988.9	862.7	1,379.6	1,393
	PET bottle	2,065	1,624	2,143	2,534
Waste electronic products (batteries)	17.3	30.3	68.5	43.6	
Subtotal	22,908	18,026	28,493	29,484	
Total	63,098	71,546	85,073	80,534	

• Note 1: The source of clearing data is the clearing records of outsourced waste-cleaning manufacturers.
 • Note 2: The data coverage rate is 85%, calculated based on the operating income.

Waste reduction measures

- ✦ Setting up an intelligent recycling machine and a battery machine to encourage employees' proper recycling practices and collaborating with cyclic economy companies.
- ✦ Providing recycling points that can be accumulated and exchanged for eco-friendly goods.
- ✦ Adding the recycling category of paper containers to improve the space for garbage recycling and ensure proper sorting.
- ✦ Setting up a photocopying paper recycling area in offices to promote the reuse rate.
- ✦ Shooting waste sorting promotion videos for employees to better understand the steps of resource sorting.
- ✦ Setting up a plastic bag recycling area at pantries for clean plastic bags to be reused.



Waste reduction results in 2023

Domestic garbage
decreased by 5.5 tons
 compared to the last year



Resource recycling waste
increased by 1 tons
 compared to last year

The garbage generation per person
decreased by 11.7 kg

Target
 Adoption of renewable energy and environmentally friendly recycled or low-carbon materials; promotion and fulfillment of the Group's philosophy of environmental symbiosis.

Pollution prevention

Gamania does not generate exhaust or other harmful pollutants given the nature of its business activities, so no water treatment or pollution control facilities are needed. However, we perform regular maintenance of pollution control equipment every year. The pollution prevention projects include the cleaning of water treatment pool, grease trap and drainage pipe, fume exhaust system, and air quality management for Gama Island (the employee cafeteria). The Company spent nearly NTD 370,000 in 2023 to maintain pollution prevention equipment.

Pollution prevention equipment/project	2023 Execution frequency	2023 maintenance expense
Water treatment pool cleaning	Once a quarter (four times a year)	About NTD 150 thousand
Grease trap cleaning	Once a quarter (four times a year)	About NTD 20 thousand
Drainage pipe cleaning	Twice a month (24 times a year)	About NTD 200 thousand



3.2 Environmental symbiosis

3.2.1 Sustainable procurement GRI 2-6 GRI 2-24

Supplier management policy

Gamania's suppliers are mostly for the procurement of electronic equipment and sundry items. The "supplier management policy" is in place to work with suppliers toward adopting sustainable practices and reducing impact on the environment. All suppliers are required to sign a "Supplier CSR Commitment" when contracting to ensure partners' compliance with environmental, labor, and human rights rules. In addition, suppliers are subject to assessment, management and evaluation.

Supplier management status

Sundry purchases such as computer hardware, toilet paper, photocopying paper, water dispensers, and office supply have been prioritized toward environment-friendly, ISO-certified, and PEFC (Programme for the Endorsement of Forest Certification) certified products. In the future, decomposable eco-friendly products will be covered in the scope of assessment for sundry purchases, and the sustainability risk assessment will be included in the purchase of property. In 2023, the Company was awarded the "2023 Buying Power Service Procurement Award" by the Small and Medium Enterprise Administration of the Ministry of Economic Affairs. This award continuously encourages central and local government agencies, state-owned enterprises, and private enterprises and organizations to take the lead in purchasing products or services from social innovation organizations, assist social innovation organizations in obtaining resources and exploring market opportunities, practice responsible consumption and production, and promote innovative cooperation between businesses and social innovation organizations.

Sustainable procurement - 2023

- 100% local procurement.
- Prioritized procurement of desktop/laptop computers with environmental protection labels amounted to more than NTD 10.8 million.
- In 2023, the old lighting fixtures in Gamania's headquarters building were replaced with high-efficiency energy-saving LED ones; the total procurement amount reached NTD 10.83 million.
- The centralized green procurement amounted to NTD 21.79 million in 2023, accounting for 10%.
- In 2023, 13 new copies of "Supplier CSR Commitment" were signed.

About PEFC certification

PEFC certification ensures that wood and non-wood products are produced at the highest ecological, social and moral standards. Gamania adopts PEFC certification as a way to enforce sustainable practices.

- Note: The definition of local suppliers are suppliers registered in Taiwan, excluding non-physical virtual software suppliers.



Gamania's supplier management policy

Supplier evaluation

According to Gamania's Procurement Management Regulations, the General Affairs Procurement Department annually selects key suppliers to be evaluated in the year based on the number of transactions, transaction amount, and importance. The procurement unit must review the items listed in the supplier evaluation form, including quality, timeliness, and customer complaint handling, etc., and handle relevant matters according to the supplier evaluation bylaws. Suppliers that have already shown abnormalities during cooperation while still in cooperation with the Company must be particularly prioritized for evaluation. After the supplier evaluation results are confirmed and signed by the head of the responsible unit, they can be used by procurement personnel as the basis for future supplier selection. In 2023, a total of 12 suppliers underwent risk assessment, accounting for 10.3% of all our suppliers.

Scoring rules

Procurement personnel must investigate the cooperation records in the past or market reviews, and record the comments in the supplier evaluation form as the basis for supplier evaluation in the following years.

The supplier evaluation items include quality, timeliness, services, price, etc. In 2023, ESG implementation was additionally included as a standard for bonus points. The above items must be clearly recorded in the evaluation form, and the evaluation results shall be determined by the department head.

Evaluation results

- | | |
|---|--|
| ① Actively cooperative (5 points) | ⑤ Cooperation to be terminated (1.9 - 0 points) |
| ② Worthy of closer interaction (4.9 - 4 points) | ⑥ If a supplier has been evaluated as "to be individually evaluated" (less than 3 points) for two consecutive years, the cooperation therewith will be terminated. |
| ③ Cooperation to be maintained (3.9 - 3 points) | |
| ④ To be individually evaluated (2.9 - 2 points) | |

Supplier management rules

- ① Where a supplier violates Gamania's regulations such as the Ethical Corporate Management Procedures and the Supplier Management Regulations, it shall be specified as "abnormal" to remind all units when engaging in a transaction; if a transaction therewith is needed, the matter must be reported to and approved by the responsible head beforehand.
- ② A corresponding control mechanism must be applied to a supplier listed for special management or evaluated as below standard.
- ③ The supplier evaluation results will be used as the criteria for procurement personnel to make supplier-related judgment for future cooperation.
- ④ A supplier in the Group's region must be subject to the Group's regional supplier evaluation mechanism established by the parent company.
- ⑤ Higher evaluation standard shall be adopted for suppliers of important or long-term procurement projects to ensure the service and quality assurance.

Exit rules

When a supplier's quality has been abnormal for many times and made the Company suffer losses, while the supplier has no intention to improve or has been listed as a suspended/terminated supplier, business dealings therewith shall be suspended. If the business relationship therewith still needs to be maintained for special reasons, the consent of the relevant responsible head is required.

If the supplier is the only supplier or an irreplaceable supplier, the Company shall pay more attention to the improvement effect while actively seeking other suppliers.

If a supplier is evaluated as below standard or meets the criteria of regulations regarding the listing of suppliers for special control (e.g. the parent company's supplier management policy or other relevant management regulations), the relevant units shall be notified of the response plan, and the corresponding control mechanism shall be implemented.

3.2.2 Environmental symbiosis actions

Gamania recognizes “environmental symbiosis” as one of its core values, and takes extensive actions to convey sustainability, environmental protection, and green operations among employees and form a strong sustainable culture. We look forward to seeing our employees become advocates for our sustainability values, and help spread these values to greater influence.

Eat while saving the planet! Carbon reduction revolution of "Green Dining" - Gama Island

Gama Island is Gamania’s employee cafeteria. As a comfortable and well-lit dining space that can be used for resting, meetings, exhibitions, forums, and press conferences, it is a very important “cultural asset” to Gamania. Gamania values employees’ health. The specially hired chefs are responsible for quality control in catering, and carefully select suppliers with government certification and qualification marks; for example, vegetables and fruits have the GAP logo, and meat products have the Animal and Plant Health Inspection Agency’s slaughter hygiene qualification seal. The diner offers tasty and healthy menus that are catered to employees’ preference, and changes them on a weekly basis. The Company offers meal subsidies and engages nutrition experts to design healthy meals that ensure pleasant taste and employees’ health at the same time. A perfect workplace supply station has thereby been created; this is one of the employee welfare measures that Gamania is most proud of. In addition, Gama Island conducts an annual employee satisfaction survey in the aspects of environmental hygiene, speed and efficiency, frontend service, meal contents, etc. to listen to employees’ voices. In 2023, the overall satisfaction rate reached 82.4%.



Green Food Declaration

In favor of the ESG philosophy, we have joined the “Green Dining Guide” initiative and anchored our business to the spirit of “Green Food Declaration.” Gama Island insists on purchasing green food, such as ingredients from local organic smallholders and egg farmers, traceable vegetables, etc. In addition, Gama Island also grows its own vegetables at its IG Farm, using a variety of seasonal ingredients to create delicious delicacies.

No disposable tableware

In response to the ESG trend, Gama Island has eliminated the use of disposable tableware since five years ago, and has hired professional cleaners that wash the tableware with good efficiency to save dishwashing detergent and water resources. It is calculated that around 340,000 units of disposable tableware can be reduced per month. Meanwhile, Gama Island provides no takeaway services, fully adopts an electronic checkout system, and implements strict control over waste management.

Prioritizing the use of seasonal ingredients.

Reducing the use of additives.

Considering friendly organic ingredients as the first option.

Providing vegetable-based meal options.

Adhering to the sustainable ecology and ocean principles.

Avoiding resource consumption and waste.

Green Dining Guide (Green Dining Guide):

綠食宣言
一同尋找餐飲的純淨理想
FOR EARTH FOR HEALTH

5 4 3 2 1

減少資源耗損與浪費
提供蔬食的餐點選項
減少添加物使用

避循永續生態及海洋原則
優先採購有機友善食材

優先採用當地當令食材

綠色餐飲指南 Green Dining Guide

Green actions being seen

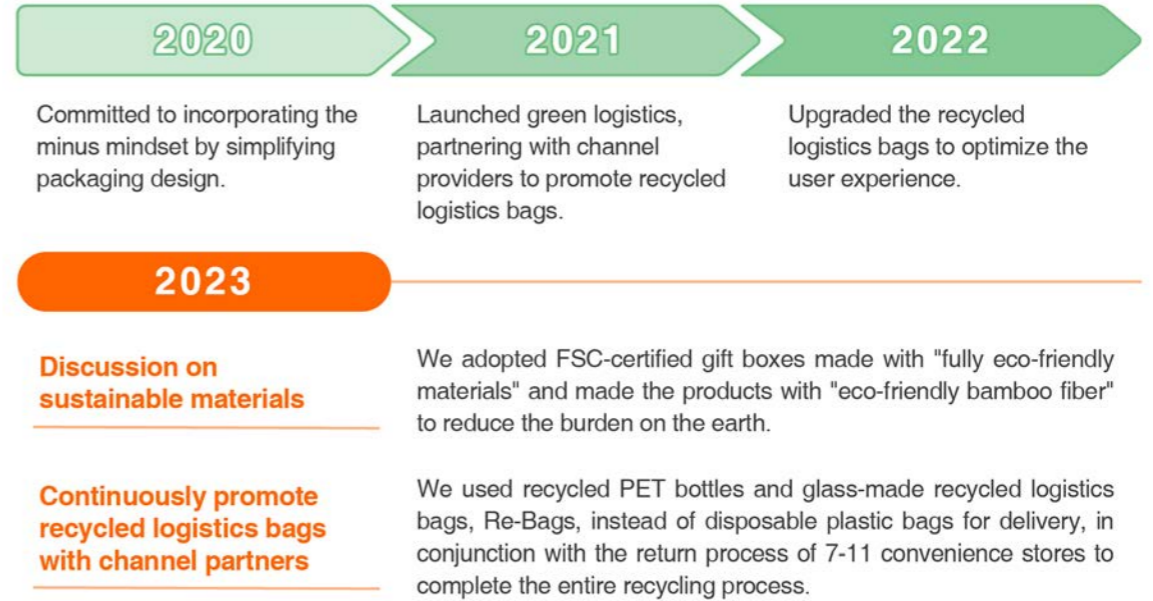
In 2023, we were recognized in the 3rd Green Dining Annual Awards Ceremony, the most iconic green restaurant evaluation in Taiwan co-sponsored by the Taipei Cultural Exploration Association and Green Dining Guide. Gamania Group won the 3rd Green Dining Guide Award “Corporate Pioneer in Green Dining” in the corporate category. We have also won the “Eco-friendly Restaurant” certification of the Ministry of Environment, Executive Yuan for our efforts in reducing waste from the source (not providing disposable tableware), using local ingredients (preferentially using domestically produced ingredients), and implementing food appreciation ordering (providing a meal portion adjustment service). In recent years, many companies that have set up employee cafeterias have visited us for opinion exchange and following. We are also determined to build a platform for sharing catering resources in Taiwan to exert our influence in depth.

Green actions with Gamania’s brand ambassador - Q Brick

Gamania is an Eco-Internet Enterprise that does not release any physical products. However, for festivals, we make our own Q Brick dolls and send them to external partners as thank-you gifts that represent us and symbolize the friendship to maintain our sustainable partnership. Q Brick is the brand ambassador of Gamania; over the years, the production and design thereof have been innovative, trendy, and relatable to current events. In response to the trend of environmental sustainability, we have integrated environmental protection elements in the development, design and distribution logistics of the products since 2020.



History of green actions



In 2023, 2,926 recycled logistics bags were used, and 1,344 recycled logistics bags were recycled. The average recycling rate reached about 46%, showing a growth of around 16% compared to 2022.

Dragon Boat Festival gifts in May

The first Q Brick doll made with bamboo fiber in the world.

Mid-Autumn Festival gifts in September

Continued the bamboo fiber-based manufacturing process, while additionally introducing eco-friendly varnishes

Christmas gifts in December

Used bamboo fiber-based manufacturing process and incorporated our original IP "Re-challenge" to interpret the brand core of Gamania Group: Dare to Challenge.

To perpetuate our corporate brand culture, we keep optimizing all the details of the gifts year after year, declaring to external parties and stakeholders through green design that we take ESG issues seriously! For the remaining Q Brick dolls that were not given away, Gamania works with the New Taipei City Government to give them to children in rural areas as incentives.



GREEN GAME EARTH



QB over the years



GREEN GAME EARTH | Gamania Plays Seriously with the Earth!



Green office

Gamania supports the mindset of green building and smart building. When leasing or purchasing real estate, we make sustainability issue assessment based on the details of design, decoration, site selection, and so on. The office of the Original Creation Center newly leased in August 2023 went through four major stages: “planning and design, building material application and management, decoration and environmental management, and final acceptance.” It also met 28 healthy design indicators, and was certified by the “Certificate of Green Design” of GGCB.

In the same year, to promote energy conservation and carbon reduction while taking care of the health of employees, the existing lighting equipment in the office areas, conference rooms, and business affair handling spaces of the headquarters building in Neihu was completely replaced with high-efficiency LED lamps, significantly reducing electricity consumption (saving approximately 170,000 kWh of electricity per year) and improving energy efficiency. Currently, we have applied to the Ministry of Environment for the title of voluntary carbon reduction project for the case; we are now in the stage of providing supplementary materials for review. In the future, we will continue to improve the lighting equipment of the rest of the space within the Group to include it in the control scope of the smart building.

Furthermore, due to the increasing tendency of aridity in Taiwan and the demand for healthy and high-quality drinking water, we have introduced Watergen’s high-tech atmospheric drinking water device, one of the seven great inventions in Israel. The device uses air as a raw material to produce healthy potable water that has the best quality while requiring low cost in an energy-efficient manner. With this innovative technology, we look forward to bringing a more healthy, environmentally friendly, and convenient green life to Gamania employees!



Other environmental symbiosis actions	Description	Outcome
<p>Shuttle bus service</p>	<p>Sympathizing with the employees who are long-distance commuters and encouraging carpooling, we have been running the shuttle bus service for commuting between Zhonghe and Neihu since the relocation of the headquarters. Due to the positive results, the headquarters has continued to communicate with employees about this service.</p>	<p>In 2023, the shuttle bus service was enjoyed by 20,595 people in total. Achieved the benefit of carbon reduction.</p>
<p>Waste free market</p>	<p>Gamania calls on group employees to participate in second-hand resource recycling, and holds a free market every six months, while donating the remaining resources to vulnerable groups and institutions in remote areas.</p>	<p>A total of 3,151 items of resources were raised, 2,050 items were recycled with an item recycling rate of around 65%, and 1,101 items were donated to disadvantaged groups and institutions in remote areas.</p>
<p>The Group's encouragement to recycling activities</p>	<p>Gamania calls on employees to collect and recycle PET bottles and batteries to the intelligent recycling machine "Bottle Man" and the battery machine "Ms Battery." The points accordingly collected and accumulated to a certain level can be exchanged for a bag of "ReTissue Tree Planting Tissue Paper," which collaborates with the international tree planting organization Trees for the Future to plant 1 tree for each box (10 bags) of tissue paper sold.</p>	<p>A total of 54 people participated in the two-day one bottle tree planting activity on Arbor Day, with a total of 6 trees planted.</p> <p>93 people participated in the daily recycling and gift exchange activities with a total of 10 trees planted.</p>
	<p>November 10 is the Gamania Festival, an exclusive festival of the Company. During the event, employees earning points by collecting batteries or PET bottles may exchange 11 points for a pack of eco-friendly toilet paper.</p>	<p>13 people participated and exchanged points for 13 packs of eco-friendly toilet paper.</p>
<p>Container rental service during internal events</p>	<p>Gamania Group's annual Sports Day is also known as the Gamania Family Day. It allows employees to take their families to relax outdoors and engage in pleasant group activities. The container rental service is provided for all the meals and drinks on the day, so that no disposable tableware is used. Moreover, employees are encouraged to bring water bottles; drinking water is provided for them to enjoy on the day of the event.</p> <div style="display: flex; justify-content: space-around;">   </div>	<p>Gamania Family Day</p> <p>Attended by 898 people and 1,200 PP square boxes, 500 PP antibacterial forks, and 500 PP antibacterial reusable cups were rented; the rental fee amounted to about NTD 20 thousand.</p>

Other environmental symbiosis actions	Description	Outcome
<p>Container rental service during internal events</p>	<p>Gamania Group hosts a Mid-Autumn Festival party every Mid-Autumn Festival. In addition to arranging buses for employees to go to the party location together so as to reduce carbon emissions from transportation, we also provide tableware rental service to avoid single-use waste.</p> 	<p>Mid-Autumn Festival party</p> <p>Attended by 855 people with a total of 1,200 units of eco-friendly tableware (cups + chopsticks + bowls) and 240 large plates were rented, the rental fee totaled about NTD 40 thousand.</p>
<p>Biodiversity</p>	<p>Biodiversity is a health indicator of the ecological environment. Although Gamania does not produce physical products, to fulfill our obligation of conservation, we have taken the following actions:</p> <ul style="list-style-type: none"> • Supporting green procurement by purchasing PEFC-certified timber and non-timber products to strictly ensure that the products come from sustainable forests. • Organizing the Gamania Summer School, an event held in the nature to enable the students to learn about mountains, forests and adventure-related knowledge, and further improve their self-efficacy, environmental awareness, and understanding of biodiversity in the process. • Making donations to support and encourage social welfare groups that are consistent with biodiversity, in the hope of contributing to environmental actions. 	<p>In 2023, we made 100% local procurement, and selected products certified by environmental protection labels, ISO or PEFC for sundry purchases. The Company also donated money to Greenpeace and the Society of Wilderness to support their environmental actions.</p>



CHAPTER 4



CH4. Promoting Positive Values








4.1 Gamania family	79
4.2 Social inclusion	99

4.1 Gamania family

4.1.1 Workforce structure

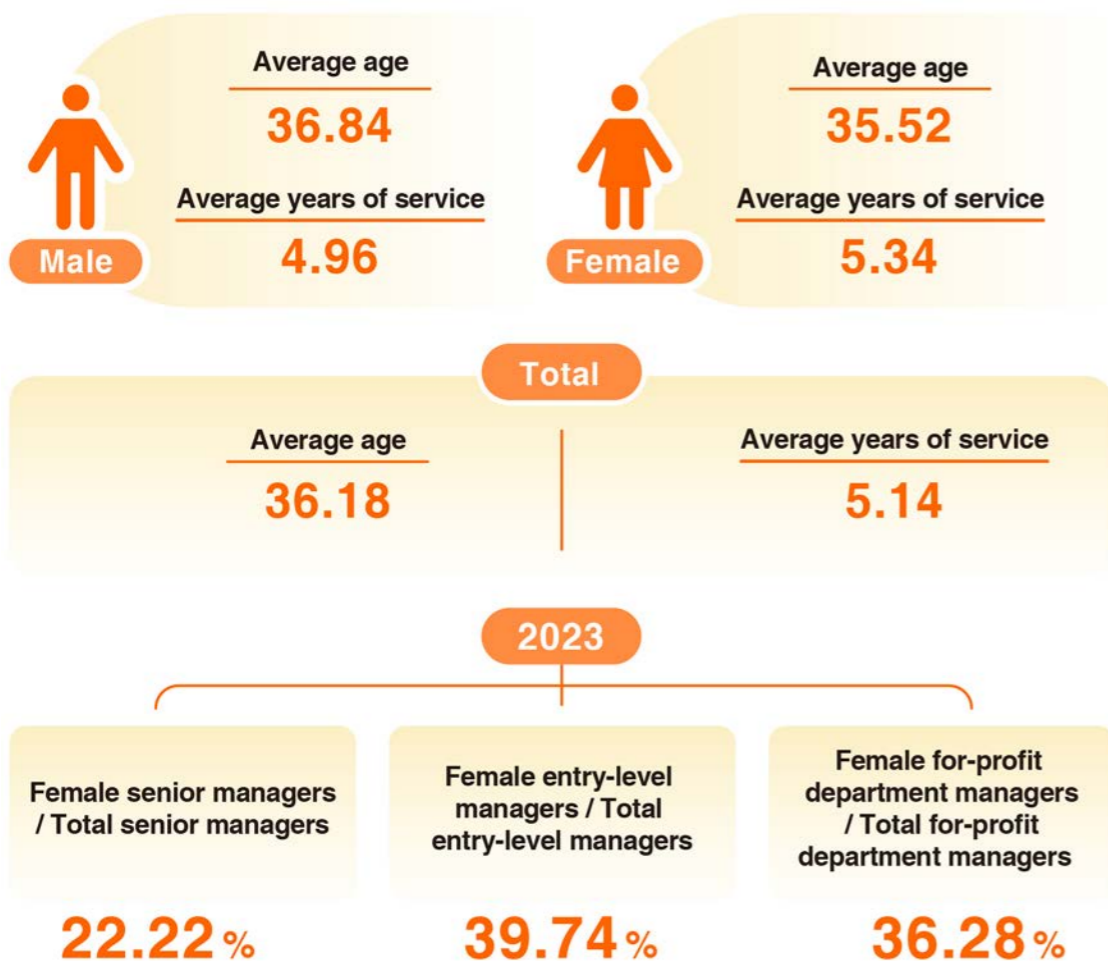
GRI 2-7 GRI 405-1

With the diversification of Gamania's investments, as of December 31, 2023, Gamania employed a total of 1,053 workers in Taiwan, including 1,004 full-time employees, and 49 contract employees (mainly for the support of specific or periodic projects). Gamania employees are entitled to fair opportunities and do not discriminate against them based on gender, age, race, religion, disability, or other conditions. Contract staff are also members of the Group, and therefore enjoy various employee benefits without distinction based on their status.

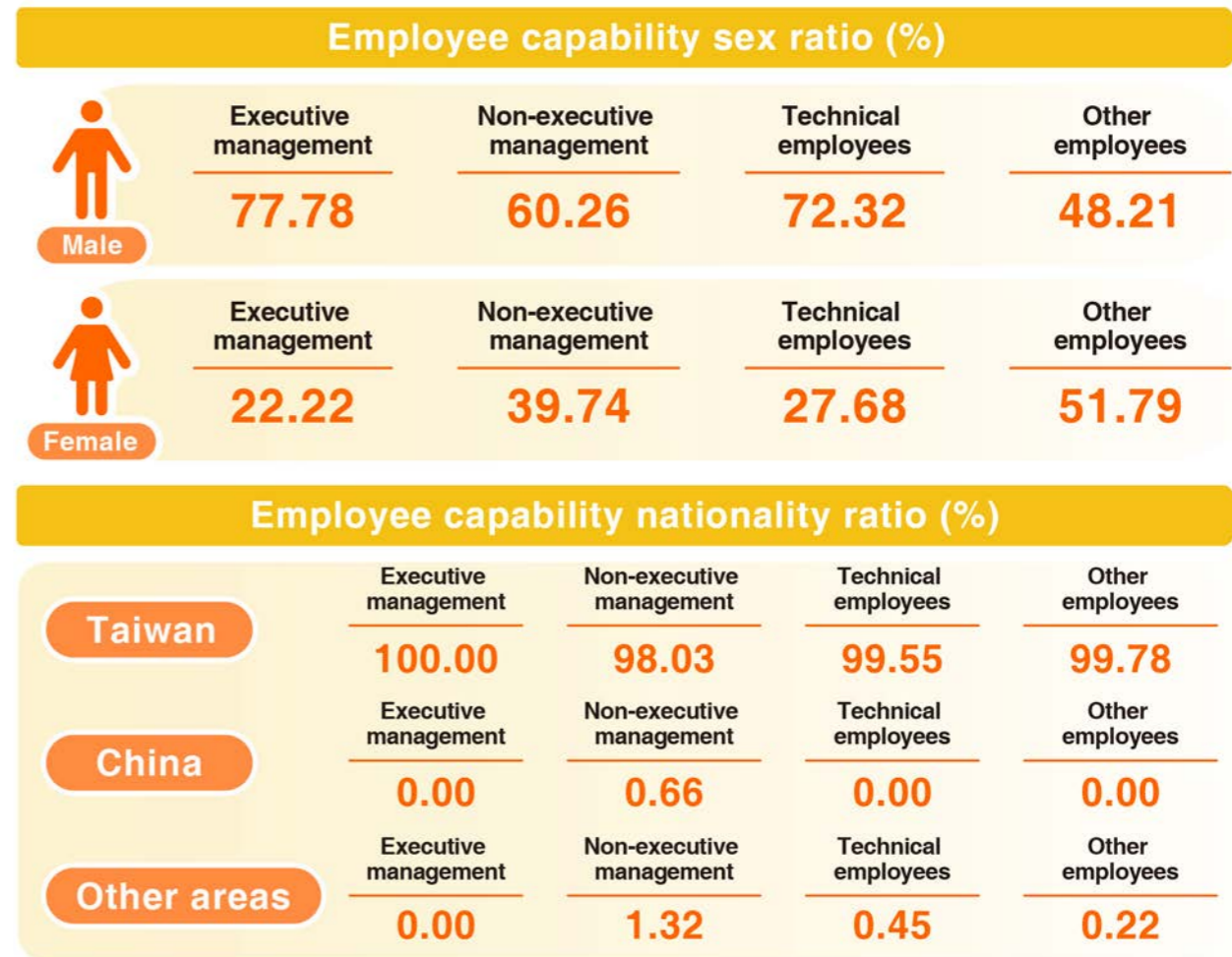
		Male		Female		Subtotal [*]
		Number of people	Percentage	Number of people	Percentage	
 Contract category	Permanent contract	522	49.57%	482	45.77%	95.35%
	Temporary contract (contractual employment)	28	2.66%	21	1.99%	4.65%
 Age	Age 30 and below	146	13.87%	160	15.19%	29.06%
	Age 31-50	377	35.80%	335	31.81%	67.62%
	Age 51 and above	27	2.56%	8	0.76%	3.32%
 Education	PhD	2	0.19%	0	0.00%	0.19%
	Graduate School	126	11.97%	88	8.36%	20.32%
	University/College	379	35.99%	402	38.18%	74.17%
	Senior high school	43	4.08%	13	1.23%	5.32%
 Ethnicity/nationality	Local	546	51.85%	500	47.48%	99.34%
	Indigenous people	0	0.00%	1	0.09%	0.09%
	Foreigner	4	0.38%	2	0.19%	0.57%
 Health condition	Physical or mental disability	4	0.38%	1	0.09%	0.47%
 Skill category	Manager	106	10.07%	64	6.08%	16.14%
	Research and development	113	10.73%	45	4.27%	15.00%
	Management and distribution	331	31.43%	394	37.42%	68.85%
 Job grade	Managerial grade [*]	105	9.97%	64	6.08%	16.05%
	Entry-level grade	445	42.26%	439	41.69%	83.95%

• Note 1: This chart has been prepared based on statistics of employees in Taiwan.

• Note 2: Managerial role refers to manager grade and above.



• Note: In the statistics above, female senior managers refer to chief officers (within two grades below the president), while female entry-level managers and female for-profit department managers are of manager grade and above.



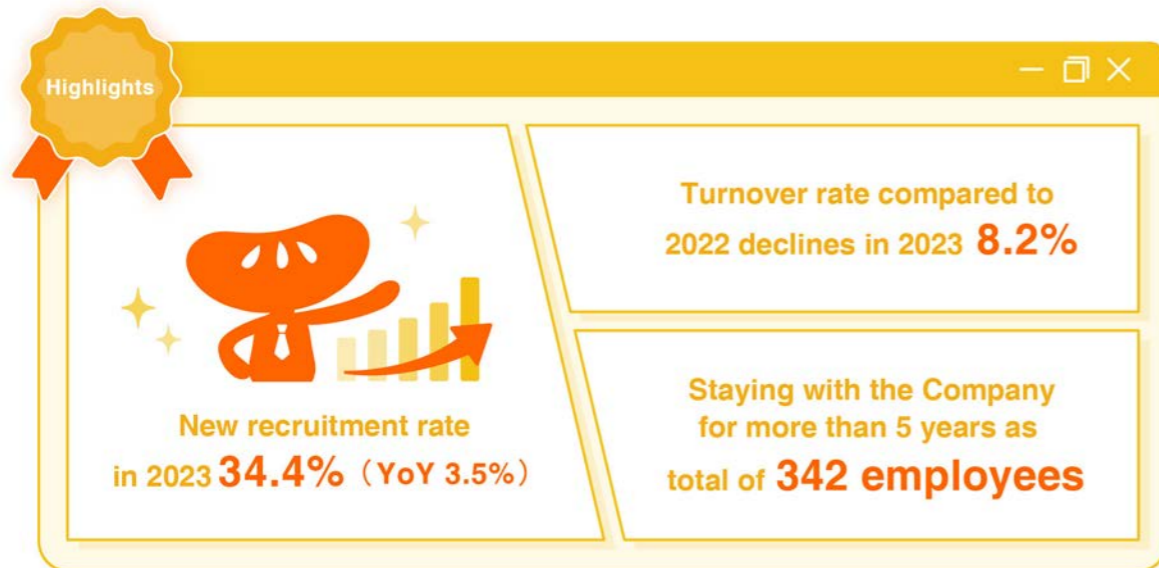
• Notes 1: Executive management: Managers within two grades below the president, including the president and chief officers.
 • Notes 2: Non-executive management: Employees at grade 10 or above, including division heads, special assistants, and managers.

• Notes 3: Technicians: IT personnel such as engineers.
 • Notes 4: Other employees: Employees not classified as the categories above.
 • Notes 5: The data of the table includes full-time, part-time, contracted and dispatched personnel.

4.1.2 Talent recruitment and retention

Gamania has been undertaking active transformations in response to the increasingly popular use of mobile devices. We continue to cultivate our brand as an employer, and through a variety of recruitment channels such as human resources bank, social media platform, recruitment activities and internal employee referrals, we are actively recruiting elites from various fields such as gaming, e-commerce, e-payment, startup, media and information to join our team.

With Gamania's attention to the DEI trend in recent years, the Group's Human Resources Office has widely collected and converged relevant indicators to provide a workplace where employees develop high sense of identity. In comparison with previous years, people of Gen P, who joined the workforce after pandemic, assess the meaning and independence that a work provides in a more prudent manner. These diverse mindsets enable Gamania to constantly create a brand-new management system. From the perspective of "Dare to Challenge" without limits, we have provided superior benefits that are better than the peers in the industry to protect outstanding talents in all aspects.



Active new recruitment rate

For new recruits, Gamania organizes "beginner missions" and uses a series of activities including: experience sharing with seniors and simple tests to facilitate interactions among recruits to help them find colleagues that share similar interests and familiarize with the group's philosophy, history, prospects. The new recruitment rate was 34.4% in 2023, and most of the new recruits were under the age of 30, for Gamania has created a work environment featuring the development of energetic creativity, ability and experience and thus attracted many outstanding young talents. We have formulated the "Regulations for Job Rotation." In 2023, the internal employee substitution rate was 4.7%, reflecting employees' recognition for the Group. Meanwhile, flexible internal channels were leveraged to enhance the effective use of human capital and cut the costs of external recruitment.

Healthy turnover rate

The digital technology industry has always maintained a certain level of turnover rate. The years of service of Gamania's employees are 5.14 years on average. We hold interviews with every departing employee; in 2023, the turnover rate was 23.2%, showing a decrease by 8.2% compared to that in the previous year. Gamania believes that listening to employees' voices will help improve existing problems and take handling measures, which further enables the establishment of a more friendly workplace for talent retention despite the high turnover rate.



Overview of new recruits

	male		Female	
	Number of people	New recruitment rate	Number of people	New recruitment rate
Age 30 and below	55	44.35%	60	42.86%
Age 31-50	81	21.77%	48	14.37%
Age 51 and above	1	3.85%	0	0.00%
Subtotal	137	26.25%	108	22.41%

• Note: New recruitment rate = number of new recruits in the age group / total number of employees in the age group, and the total number of employees are those still in service on December 31, 2023.

Overview of resignations

	male		Female	
	Number of people	New recruitment rate	Number of people	New recruitment rate
Age 30 and below	38	30.65%	62	44.29%
Age 31-50	68	18.28%	57	17.07%
Age 51 and above	6	23.08%	2	25.00%
Subtotal	112	21.46%	121	25.10%

• Note: Turnover rate = number of resigned employees in the age group / total number of employees in the age group, and the total number of employees are those still in service on December 31, 2023.

Gender diversity policy

Gamania Group offers a workplace where gender equality, diversity and co-creation are valued, protecting the rights and interests of employees. Employees are promoted primarily based on their professional competence, academic and work background as well as capabilities, and without regard to gender, age, race, religion, disability, political affiliation, place of origin, sexual orientation, marital status, etc. At the same time, we stick to the principle of equal pay for equal work. Since our establishment, we have never been engaged in child employment, and have not been involved in any labor disputes, cases of corruption or bribery, incidents of forced and compulsory labor, discrimination, or violations of employee rights. Please refer to “4.1.1 Workforce structure” for relevant gender indicators.

4.1.3 Talent development

Gamanian Development Program

The “Gamanian Development Program” provides training related to the professional fields of Gamania employees, helping accumulate various market knowledge through six major dimensions so that the talents can remain competitive in the trending industry.

We have a comprehensive learning environment and a complete training blueprint, and plans diversified training for employees of various job levels, including training courses, lectures, symposiums (Gamania podium and Gamania content), which are supplemented with digital learning (Gamania resources) for training.

Putting more and more attention to sustainable development, Gamania has incorporated ESG issues such as ethical corporate management, information security management, and environmental management (including water resources, waste, energy conservation and carbon reduction) into the education and training, so as to have the employees improve their professional abilities while understanding and agreeing with Gamania’s ESG philosophy and mission. In addition, employees are subsidized to participate in external professional courses. More than NTD 3.42 million was invested in training in 2023, with an average of NTD 3,254 per employee. A total of 272 training courses were held, with a total of 7,006 participants, a total of 13,234 training hours, and an average of 12.6 training hours per employee.



Talent training roadmap

	Senior managers	Mid-level managers	Entry-level managers	General employees	New recruits
Online Gamania resources	Self-made online courses				
	Authorization-based online courses				
	Open courses				
Specialized training	Unit training requirements				
	Employee external training request				
General knowledge seminar	Gamania podium speeches				
	Gamanian sharing				
Gamanian Learning	Training courses arranged by level <ul style="list-style-type: none"> • Management courses for senior/mid-level/entry-level managers • Courses on execution, work management, time management and project management for general employees Courses including but not limited to the above examples				
Orientation	Notes for new recruits Newly promoted managers				Notes to new recruits Beginner missions Workplace legal issues

Education and training overview

		2020	2021	2022	2023
Total training hours	Female	2,703	6,063	7,469	6,611
	Male	2,331	7,461	9,222	6,623
	Managerial grade	3,430	2,459	3,329	2,880
	Entry-level grade	1,604	11,065	13,362	10,354
	Total	5,034	13,524	16,691	13,234
Training hours per person	Female	6	12	15	13
	Male	4	14	18	12
	Managerial grade	9	15	20	17
	Entry-level grade	3	12	16	12

• Note: The average training hours per person in 2020 are the number of training hours/total number of participants; the calculation method for the average training hours per person from 2021 to 2023 was adjusted as the number of training hours/total number of employees, with the total number of employees being those still in service as of December 31, 2023.

Employee professionalism development program



Training courses for newly hired / promoted managers

To help new managers become more familiar with the job functions and management expertise required. Accordingly, we not only directly enabled them to pick up leadership skills and remove the stress of incompetence, but also indirectly retained talents, reducing the recruitment costs and turnover rate through more effective utilization of human capital. In 2023, two courses on interview skills for accurate recruitment and on performance management interviews were arranged, with the participation rate reaching 8.1% of all employees.



External training courses

Gamania supported the learning of specific expertise through external training courses. For example, we collaborated with BSI Group to organize special courses for Digicentre employees to obtain the ISO 27001 lead auditor certificate more efficiently, and introduced new technologies as per the Group's needs, with relevant training delivered to the developers using Jira & Confluence technology. The total participation rate reached 13.6% of all employees.

TALENT, in Taiwan

The sustainability of talents has always been a critical development goal in Gamania. To build a more diverse, equal and inclusive workplace, and with global enterprises' emphasis on social responsibility for talents, we are committed to providing industrially competitive remuneration and welfare programs, creating a harmonious environment for labor-management communication, and mastering digital technology, to continuously attract more outstanding and like-minded talents to join Gamania and pursue higher value realization. Since 2021, we have practically promoted talent sustainability and joined "TALENT, in Taiwan" to commit ourselves to creating a better future for every employee together.



Join Gamania

Performance management

The performance evaluation system has been carefully structured to incorporate Gamania's "Dare to Challenge" spirit and accommodate rapid changes of online businesses. Employee career planning and performance evaluation are conducted at least once a year. With Gamania's adoption of goal management, each employee is assigned 1 to 3 financial goals and mission goals in the beginning of a year based on individual job nature and grades. Weight is allocated for each goal to provide the basis of performance evaluation. To encourage the adjustment of performance goals in response to changes in the environment, individuals or units are allowed to add additional goals or raise standards for existing aspects. For instance, employees may set bonus goals, or diversified performance management methods such as 360-degree performance evaluation and agile conversation may be applied based on the nature of projects. These reflect the achievement rates of different professionalism and expertise goals, and thereby motivate employees to go all out and deliver the best performance.

Reward system



Strategic reward

The reward mainly targets unit heads and their key subordinates (managers and staff), and is granted based on long-term investments, plans, growth, results, and overall performance of each unit in the current year.



Tactical reward

The reward targets Gamania employees who are committed to executing line managers' instructions, tactics, performance goals, or critical assignments, and is paid based on the reward policy of each unit.



Special reward

Line managers may apply for special rewards to reward teams or individuals for special contributions or performances that are not compensated by the existing reward system.



Ad-hoc reward: Gama Medals

Line managers may apply for small rewards as recognition for employees' outstanding performance, and thereby encourage employees to grow with the Company. A total of 300 ad-hoc rewards were granted in 2023; each winning employee was given a special Gama Medal and NTD 100 of Gama Island meal voucher. Each quarter, outstanding employees are invited to the High Party to exchange opinions and enjoy with the CEO.



GAMA STAR

The GAMA STAR candidate is nominated by the COO of the respective unit/subsidiary; the candidates undergo a preliminary review by division heads, and the final winner is voted among unit heads. A total of 7 employees were nominated for GAMA STAR in 2023, all of whom received special invitations from the CEO and unit heads to participate in the Super High Party, where they enjoyed a memorable night of respect and honors. After the final selection by the heads of the group headquarters and subsidiaries, three employees won the GAMA STAR trophy along with NTD 30,000 cash and special identification badges made exclusively for GAMA STARS.

4.1.4 Compensation and benefits

Compensation system

We monitor salary changes in the industry and make appropriate adjustments to ensure that our compensation packages are competitive to retain talents. The salary of our basic-level employees is 4.28% above the statutory minimum wage. Gamania subscribes to basic Labor Insurance and National Health Insurance coverage as required by laws. The Company also arranges employee group insurance to provide coverages including: term life, accident, work-related accident, accident treatment, hospitalization, cancer protection, and occupational hazard. Employees' dependents, too, may subscribe to group insurance at additional premiums for accident, accident treatment, and hospitalization coverage. The Company's pension system is executed according to the "Labor Pension Act." Please refer to P.76-77 of the annual report for details.

Average salary for non-managerial roles - 2023

Unit: NTD thousand

Item	2023
Gross salary of full-time, non-managerial employees (A)	656,799
No. of full-time, non-managerial employees (B) (person)	836
"Mean salary" for full-time, non-managerial employees (A/B)	786
"Median salary" for full-time, non-managerial employees	749

Welfare planning

GRI 201-3 GRI 401-2 GRI 401-3

"The Company saves on virtually anything except people." As the leader in the industry, Gamania comes up with kinky ideas every year to offer a diversified and comprehensive range of benefits that are more favorable than statutory requirements. By giving employees benefits commensurate with their career advancement, Gamania hopes to attract more talents from relevant fields and prompt the upgrade of welfare offered by Taiwanese enterprises.

Leaves more favorable than legal requirements

New **Public welfare leave**

In 2023, Gamania encouraged employees to engage in public welfare by participating in charitable activities that the Group recognized and supported with unlimited time.

New **Paid maternity leave**

In 2023, we actively promoted the mother and child protection plan, taking the lead in the industry to extend maternity leave from 8 weeks to 10 weeks.

Employee travel leave

Gamania encourages employees to seek work-life balance, and grants each employee a travel leave of 3 days and travel subsidies up to NTD10,000 based on seniority. In 2023, a total of 930 people applied for the leave.

Grand tour leave

In line with the brand core of Gamania Group, we set the "grand tour leave" in 2015 to encourage employees to challenge themselves with adventures. Employees passing review may take this paid leave unlimitedly.

Equality leave

Gamania values gender equality and human rights. It introduced equality leave in 2015, where partners in same-sex marriage are entitled to 8 days of wedding leave and paternity leave, and Gamania was the first among listed companies in Taiwan to implement the idea.

Spontaneous leave

Gamania began a trial run of spontaneous leave in 2015, which entitles employees to take unlimited days of paid leave after they have used up their annual leaves. The spontaneous leave does not require line manager's approval on a leave-by-leave basis, due to promoting self-management and work efficiency. In 2023, 10 people applied the leaves, with a cumulative time of 104 hours.

Paid pregnancy test leave and paternity leave

If an employee's partner is pregnant, the employee is entitled to 13 days of paid pregnancy test leave and paternity leave during the period of pregnancy and childbirth.



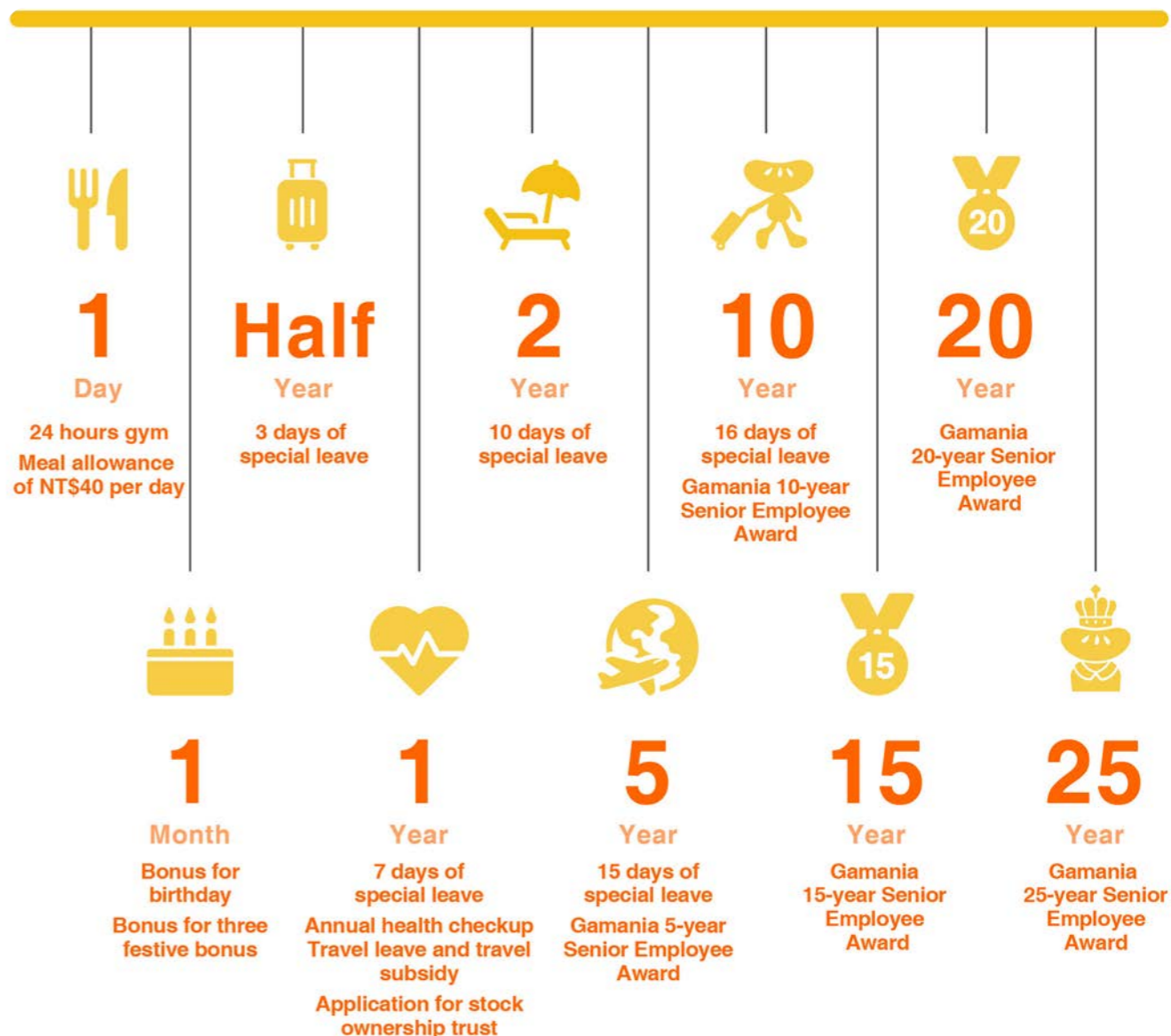
All regular employees of Gamania are entitled to flexible working hours, working from home, online game point purchasing, group insurance, free car/motorcycle parking spaces, company-branded merchandise, annual health checks, employee restaurants (with free daily consumption points), gyms (free for 24 hours), nursing facilities, and free psychological counseling services for employees (psychological and financial/medical/legal counseling); special discounted psychological counseling services are available to employees' relatives within the third degree of kinship (inclusive), and employees' children may attend the Company's affiliated kindergarten and enjoy partial subsidies. Gamania provides multiple types of leaves, such as unlimited spontaneous leave, 3 days of paid employee travel leave, paid birthday leave, and 13 days of paid pregnancy test leave and paternity leave for male employees for their partners' pregnancy tests or delivery (better than the statutory requirement of 7 days). The Company also offers multiple subsidies such as departmental dining subsidies, employee travel subsidies, employee club subsidies, bonuses for 3 major festivals and birthday, marriage subsidies, funeral subsidies, hospitalization consolation subsidies, maternity subsidies, emergency assistance funds, home cleaning subsidies, etc. Gamania plans its welfare systems to suit the needs of employees, incorporated with the Company's culture and values, and aimed towards fulfilling job security and work-life balance.

Statistics on parental leave applicants in 2023

Overview of unpaid parental leave	Male	Female	Total
No. of employees applying this leave	4	13	17
No. of employees expected to be reinstated in 2023 (a)	3	14	17
No. of employees actually reinstated in 2023 (b)	3	9	12
Reinstatement rate (b/a)	100%	64.3%	70.6%
No. of employees actually reinstated in 2022 (c)	1	7	8
No. of employees reinstated from this leave in 2022 and having worked for more than one year since then (d)	1	6	7
Retention rate (d/c)	100%	85.7%	87.5%

• Note: The number of employees actually reinstated includes those who were reinstated earlier than expected.

Gamania Experience



Long-term benefit plan

In addition to establishing the “Employee Retirement Regulations” by the Labor Standards Act and the Labor Pension Act, Gamania has also formulated the “Employee Stock Ownership Trust Implementation Regulations” to support employees to have long-term savings and accumulate wealth for stable future life, and to enable employees to hold the Company’s shares, enjoy the results of corporate operations together, and thereby have a greater sense of participation in the Company. The benefit of employee stock ownership trust is based on an Employee Stock Ownership Association formed by our employees themselves to obtain the shares of the Company for which they have served. In principle, the Employee Stock Ownership Association openly accepts the free application for membership by any employee with more than one year of service. Each member agrees to contribute a certain amount of salary each month; the Association will entrust such amount, along with the subsidiary incentives provided by the Company, to the Trust Department of CTBC Bank to manage and purchase the Company’s shares on a monthly basis, and return the shares to the employees when relevant conditions are met. As of 2023, 421 employees of the Group applied for the membership of the Association.

Gama Garden

Gamania started with a team of employees in their early 20s, and as the Company grows, the 28-35 age group with the need for marriage and childbirth now makes up the majority of the workforce. Driven by the commitment to provide job and family security, Gamania became the first company in Taipei which set up its own kindergarten, showcasing a new height of corporate welfare. Group CEO Liu, Po-Yuan said: “We hope to make Gama Garden so great that talents come to work for Gamania to have their children go to Gama Garden.”

With “Love to play” as the core spirit, Gama Garden is a learning environment of challenge, adventure, and joy, in the hope that each child may develop his/her distinctive characteristics, and learn and grow in the adaptive environment. A broad diversity of teaching activities has been organized to meet the needs of children’s development. Through activities and games, children are given the inspiration to explore, learn, develop skills, and build the mindset needed to discover and solve problems and take on challenges. The concept of space design is “Follow the Child” to return space to children and make them artists of space. It has won the Public Space Award at the Taiwan Interior Design Award.



Gamania Perspective
- to know more about
Gama Garden



4.1.5 Friendly workplace GRI 402-1

Gamania cares about the quality of life of employees in various systems. Striving for the highest goal of employees' happiness in their work and living, we continue to promote various measures so that employees can perform their duties in a workplace where they can feel confident and supported. In 2023, there were no complaints of sexual harassment or violations of regulations regarding labor and human rights. Aside from an employee cafeteria (Gama Island) and a kindergarten (Gama Garden), we have also set up braille slates and pedestrian ramps in the headquarters building, increasing employees' well-being through friendly and accessible facilities. Various large-scale events are held every year as well, such as the Mid-Autumn Festival party, the Gamania Family Day, the Christmas Market, etc. for greater cohesion among employees.

Gamania values both the frequency and quality of communication between employers and employees a lot, and implements innovative and diverse channels to promote effective two-way communication, so that the company may learn employees' thoughts and needs in the shortest time possible and convey our business philosophy and strategies to greater effect. If there are any changes that could seriously affect the rights and interests of employees, we will notify them right after the announcement of related material information within the notice period specified in the Labor Standards Act, and help employees make timely response with a friendly adaptation period.



Human rights management

GRI 2-23 GRI 2-24 GRI 2-30 GRI 406-1

Human rights policy

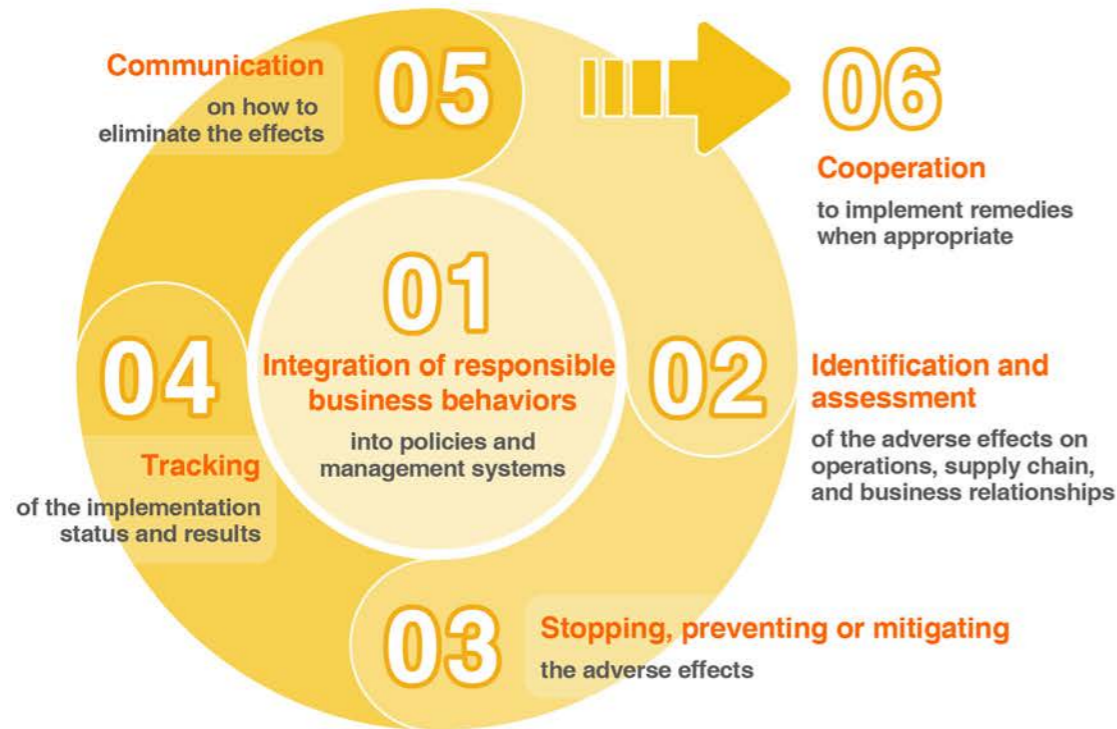
Gamania Group is committed to protecting the basic human rights of all employees and all stakeholder groups. We have developed a human rights policy with reference to internationally recognized human rights standards such as the "Universal Declaration of Human Rights" and "UN Global Compact," demonstrating our commitment to respecting and protecting human rights and treating all employees fairly. It is also our hope that suppliers and partners can stick to the core of such human rights policy and fulfill social responsibilities with us. The four focuses of the Group's commitment and policy towards human rights are:

- 1 Creating a workplace that is independent, diverse, inclusive and respectful.
- 2 Building a healthy and safe work environment.
- 3 Regularly inspecting and evaluating relevant systems and actions.
- 4 Providing education, training, and awareness campaigns



Human rights due diligence

At Gamania, we have established a human rights management framework in accordance with the OECD Guidelines and integrated the system into our daily work. Meanwhile, risk assessment tools and regular reviews have been applied to continuously improve labor human rights.

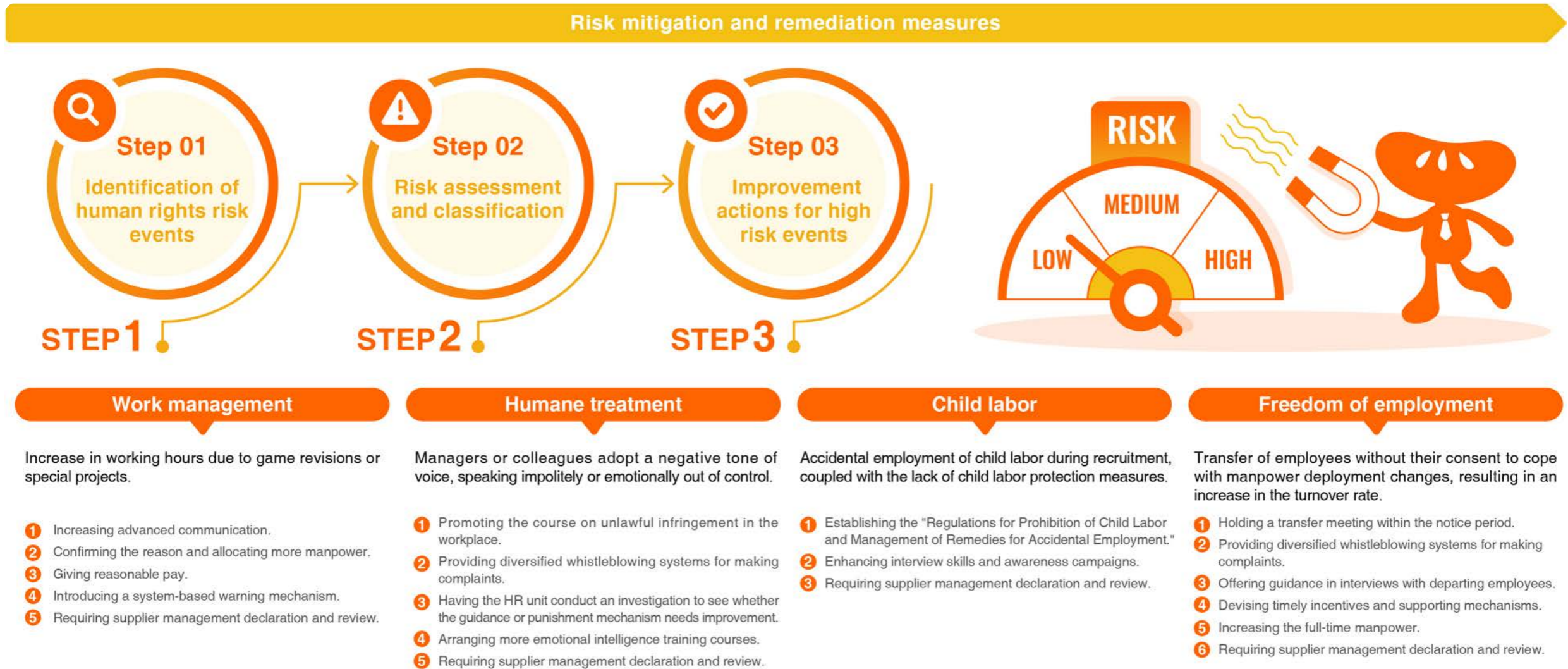


- 1 Integration of responsible business behaviors into policies and management systems**
 10 management regulations have been formulated to explicitly integrate human rights management issues into the Company's Personnel Management Regulations
- 2 Identification and assessment of the actual and potential adverse effects on corporate operations, products or services**
 Actual and potential human rights risks (including common international human rights issues) related to the Company's activities and operations are identified. We determine various risk issues concerning human rights faced by the Company, and assess the risk level of each issue based on the severity and probability thereof, in order to address the event with the highest risk level first.
- 3 Stopping, prevention and mitigation of the adverse effects**
 Based on a variety of complaint mechanisms and corrective/preventive measures, we investigate negative incidents concerning human rights (if any), and accept feedback from different stakeholders for continuous improvement.
- 4 Tracking of the implementation status and results**
 Through regular review measures by internal personnel, the operational effectiveness, suitability, adequacy, and effectiveness of various management measures are reviewed. Necessary improvement measures are taken according to the results of the management review reports, with the effectiveness and completion status thereof tracked in a constant manner.
- 5 Communication on how to eliminate the effects**
 The progress of the Company's human rights management measures are continuously communicated via internal education and training and external diverse communication channels.
- 6 Cooperation to implement remedies**
 Specific management objectives are set, and corresponding risk mitigation and remediation strategies are developed. At the same time, we assess whether the Company's management systems, processes and methods are consistent with the management objectives regarding human rights issues, and make adjustments for deficiencies, if any.

Process of human rights due diligence

With a view to assessing Gamania's risks and potential impacts in terms of human rights, we developed a dedicated human rights investigation and assessment tool and formed a Human Rights Project Team in 2023 to identify key risks in the workplace and supply chain and to conduct regular human rights due diligence. Accordingly, mitigation or remediation measures will be adopted upon discovery of any high human rights risks, potential problems, or violations of regulations during the risk assessment process. The results will be used to regularly review and update various human rights management measures under the human resource management regulations, so as to improve the Company's human rights performance unceasingly. In 2023, the Company assessed a total of 27 human rights risk issues; the categories included free choice of employment, youth labor, working hour management, remuneration and welfare, humane treatment, anti-discrimination and harassment, freedom of association, privacy, and occupational safety and health. No issues were of high risk level, 4 issues were of medium risk level, and 23 issues were of low risk level.

Description of key human rights issues



Human rights issues and management plans

Issues	Parties concerned	Management plans
Prohibition of forced labor	All employees / Suppliers / Contractors	<ul style="list-style-type: none"> Never use violence, coercion, detention, or other illegal means to force workers to engage in labor. Do not withhold identity documents or other personal property of employees; the legal rights of employees are ensured.
Prohibition of child labor	Child labor	<ul style="list-style-type: none"> Hire job applicants that meet the minimum age standard of local regulations. Child labor protection and rescue measures are in place.
Elimination of unlawful discrimination	All employees / Female employees / Foreign employees	<ul style="list-style-type: none"> For all labor rights matters, all employees are treated equally; none of them experience unlawful discrimination on the grounds of race, class, language, thinking, religion, political affiliation, place of origin, place of birth, gender, sexual orientation, age, marital status, pregnancy, appearance, facial features, physical and mental disabilities, constellation, blood type and other factors.
Diversity, inclusion and equal opportunities	All employees	<ul style="list-style-type: none"> Create a diverse and inclusive workplace that embraces people with different backgrounds and respects and preserves everyone's differences. We ensure that every member is treated fairly and with respect, and enjoys fair learning resources, fair remuneration conditions, and fair opportunities for promotion and development.
Maintenance of physical and mental health and work-life balance	All employees	<ul style="list-style-type: none"> Support for healthy activities: Encourage employees to participate in various healthy activities by providing resources. Team exchange activities: Provide funds every year to encourage department heads and employees to promote relationships and collaboration through exchange activities. Employee welfare activities: In order to ensure physical and mental relaxation of employees and gather their cohesion, we regularly hold year-end party and company activities to boost the team spirit and corporate culture.
Freedom of association and right to collective bargaining	All employees	<ul style="list-style-type: none"> Respect the freedom of association and the right to collective bargaining entitled to employees in accordance with the law. Smooth communication channels with employees are maintained to establish harmonious labor-management relations.
Occupational health and safety	All employees / Suppliers / Contractors	<ul style="list-style-type: none"> Regular health checkups are provided for employees, and contracted professional medical staff are hired to offer health services. In addition, education and training on safety and health and fire prevention are held periodically, and necessary preventive measures are taken to avoid occupational disasters and reduce hazardous factors in the work environment. To ensure the occupational safety of partners and contractors that enter the Company to provide services, we duly notify the personnel of relevant hazards and supervise the details during the performance of duties.

Human rights training and awareness campaigns

In order to raise employees' awareness of human rights protection and effectively reduce the possibility of human rights risks, Gamania annually arranges education, training, and awareness campaigns on human rights issues for all employees. Considering of the work environment and working hours of our employees, we promote human rights issues online or via electronic signage. In 2023, the training completion rate of recruits reached 100%.



The topics of training and awareness campaigns included:



Smooth communication channels

Gamania places great importance on the freedom and right of expression of employees. We are devoted to fully understanding our employees’ needs and expectations for the workplace, and ensure the freedom to confidently make suggestions, requests or questions without worrying about retaliation. Our open communication platforms allow the management unit to rapidly gather and respond to opinions and thereby create a more harmonious and efficient work environment. For details, please refer to the section of whistleblowing and communication channels under “1.2.2 Ethical corporate management.”

Human rights due diligence management in the supply chain

Gamania not only promotes the internal management of human rights issues, but also hopes that the partners can jointly improve the effectiveness of human rights management. Through the supplier management procedures, the Company has incorporated human rights issues into the awareness campaigns for suppliers, selection of new suppliers, and annual evaluation of adopted suppliers as key topics. Please refer to “3.2.1 Sustainable procurement” for the performance details.

Gamania Town Hall

Gamania Town Hall is a quarterly gathering between the management and employees; reputable speakers are invited to share interesting topics and open up Gamania employees’ visions to trends of the world. In 2023, experts in different fields were invited to share their wonderful life stories with Gamania employees. Two of the sessions were ESG-related. Gamania Town Hall also serves as an important communication channel; breaking the limits of conventional labor-management meetings, the employees may raise queries or provide suggestions anonymously (those who did not attend the activity could still ask questions through other employees or employee representatives), and the Group CEO will address all of them on-site to improve interactions and relationships between employees and the employer in a real-time and two-way manner. In 2023, responses were made to a total of 72 questions from employees.

2023 Gamania Town Hall

Session	Theme	Description
Q1	International Sustainable Fashion Trends You Must Know - Story Wear (ESG)	Story Wear has contributed to a major leap forward in sustainable fashion as the first zero-waste flagship store that shows sustainability behaviors in daily life and carries on the cycle of virtue. The founder of this Taiwan’s only zero-waste fashion brand was invited to share her entrepreneurial experience and profound insights into the industry of fashion and the international trend of industry and circular sustainability.
Q2	Understanding Boundaries of Interaction and Leveling Up Communication Skills (ESG)	Being diplomatic is such a hard thing! As social activities resumed in the post-pandemic era, two relationship experts were invited to share with Gamania employees on the topic of how to understand the boundaries of interaction and engage in good communication with others.
Q3	AI Revolution: Embracing the New World of AI	Artificial intelligence (AI) is all the rage in the world and changing our life. Two IT experts were invited to give the most interesting talk on the most popular topic — the future and influence of AI.
Q4	My Dream of Beer Aged in the Market: Driving Force behind the Craft Beer Industry	The founder of HanBeer, who has changed the beer culture in Taiwan through creativity and cross-sector collaboration, was invited to share some knowledge of beer.



Gamania Express M

In addition to the quarterly Gamania Town Hall, Gamania has also made good use of its own network technology services to create an anonymous communication channel that allows employees to communicate with the Company at any time and anywhere; relevant responsible units are in place to immediately handle any matters communicated, reflecting high efficiency and workplace friendliness. The ratio of employees using Gamania Express M was nearly 100%, with a total of 305 handled cases regarding the management aspect in 2023.

Employee assistance program

Gamania's "Employee Assistance Program"(EAP) was implemented on a trial basis at the beginning of 2021 and further officially implemented in April of the same year. By offering counseling, financial, legal, and management assistance at a fixed number of times each year, the program helps improve employees' balance in life and in mind, and address employees' physical and mental stress or problems at work; a stress-free anonymous consultation channel is available for employees, helping those who need assistance in a more effective manner. In these 3 years, the assistance program has served more than 1,000 employees, becoming an important stabilizing force within the Group. In 2023, the satisfaction score of the employees utilizing the program reached 4.6 (out of 5).

4.1.6 Healthy workplace

Health promotion activities

Gamania has created a rich and comprehensive healthy workplace with programs such as employee health checkups, maternity protection programs, sports and athletic activities, and a gym to cultivate good health habits among employees. In the future, we will further plan the emotional fat loss and health promotion program, focusing on the emotional aspect which was less addressed in the past during the fat loss and weight loss process of the high-risk groups, plus the professional one-on-one consultation with a nutritionist and customized nutrition group program, to support the sustainable health of employees.

Employee health checkup

Gamania provides annual employee health checks. In 2023, 786 employees completed the health check; the health check rate reached 83.9%. We also quarterly arrange physicians to station on site to provide medical consultation, health guidance and follow-up for employees with abnormal health check findings or health problems. In 2023, 26 employees benefited from the services.

Care for high health risk groups

Inbody analysis of body composition is performed on a quarterly basis, and employees are given proper advice on nutrition and exercise health education.

Maternity protection program

The Company provides relevant health education to pregnant and postpartum employees, and sets up nursing rooms on different floors of the office building. We also plan to provide free parking spaces, B1 temporary parking spaces, and assistance in parking/pick-up for pregnant women. In 2023, 8 employees who were pregnant participated in the health education.

Prevention of musculoskeletal disorders

As employees sit for long periods of time at work, which could easily lead to musculoskeletal pain and discomfort, Gamania selected three types of posture correcting chairs for employees to apply for, and had the registered nurses adjust the suitable sitting position and posture to go with the lifting tables in the employees' office.

In 2023, 26 employees applied for the chairs.



Care for intense activities

For high-intensity activities such as dragon boat racing, marathon, and triathlon, registered nurses will help participants take monthly InBody measurements, provide diet, exercise, and related health care for individual health problems, and prevent sports injuries.

Gym

The Company has a 24-hour gym that offers a complimentary InBody analysis of the body's composition. The gym has a full-time trainer available to supervise the correct use of equipment. We have specially hired instructors to provide courses with more than three classes a day for employees to choose from. In 2023, about 6,816 employees took the sports courses. Meanwhile, we help employees with physical training on a regular basis, so that they maintain a high level of fitness and reduce the risk of high blood pressure, diabetes and hyperlipidemia. In recent years, we successively added unplugged cardio equipment such as elliptical machines and rowing machines for both health and energy saving.

Stress relief and relaxation

Gamania collaborates with the Taipei City Foreign and Disabled Labor Office to arrange massage services every Wednesday afternoon. Employees may enjoy a 15-minute stress relief massage through appointment. The massage service was provided to 426 people in 2023. We also organizes fascia relaxation courses, which teach employees the connection between emotion and health as well as ways to examine emotion and relieve stress.

Sports competition

Gamania has long been competing in dragon boat races to promote teamwork and the spirit of coordination, and at the same time exercise body and spirit as well as promote physical and mental health in this highly physically demanding competition.



Gamania Perspective -
to know more about the
Gamania Dragon Boat Team



Documentary of the
Gamania Group's Dragon
Boat Team

Sports clubs and lectures

Gamania encourages physical and mental health and work balance to be achieved through club activities. Currently, there are a total of five health-related clubs. Employees can thereby make like-minded friends and create a healthy workplace atmosphere together.

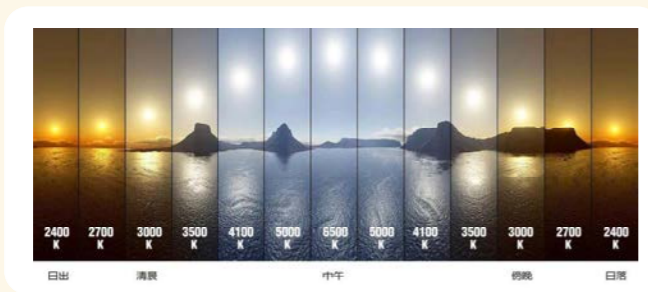


Lectures are also held on an irregular basis for employees to have better experience and understanding of health, and create a sports atmosphere to attract more employees to take part in sports activities. In 2023, a total of two lectures were held: the lecture on free weight training attended by a total of 13 employees, and the lecture on Ah Guo's challenge of climbing 8000-meter peaks supported by a total of 30 employees.



LED color temperature lighting management

In line with the Group's full replacement of LED lighting, Gamania introduced healthy lighting in 2023 at its headquarters building in Neihu. The combination of ergonomic lighting provides an office environment that meets physical and mental needs, making employees a positive effect on health.

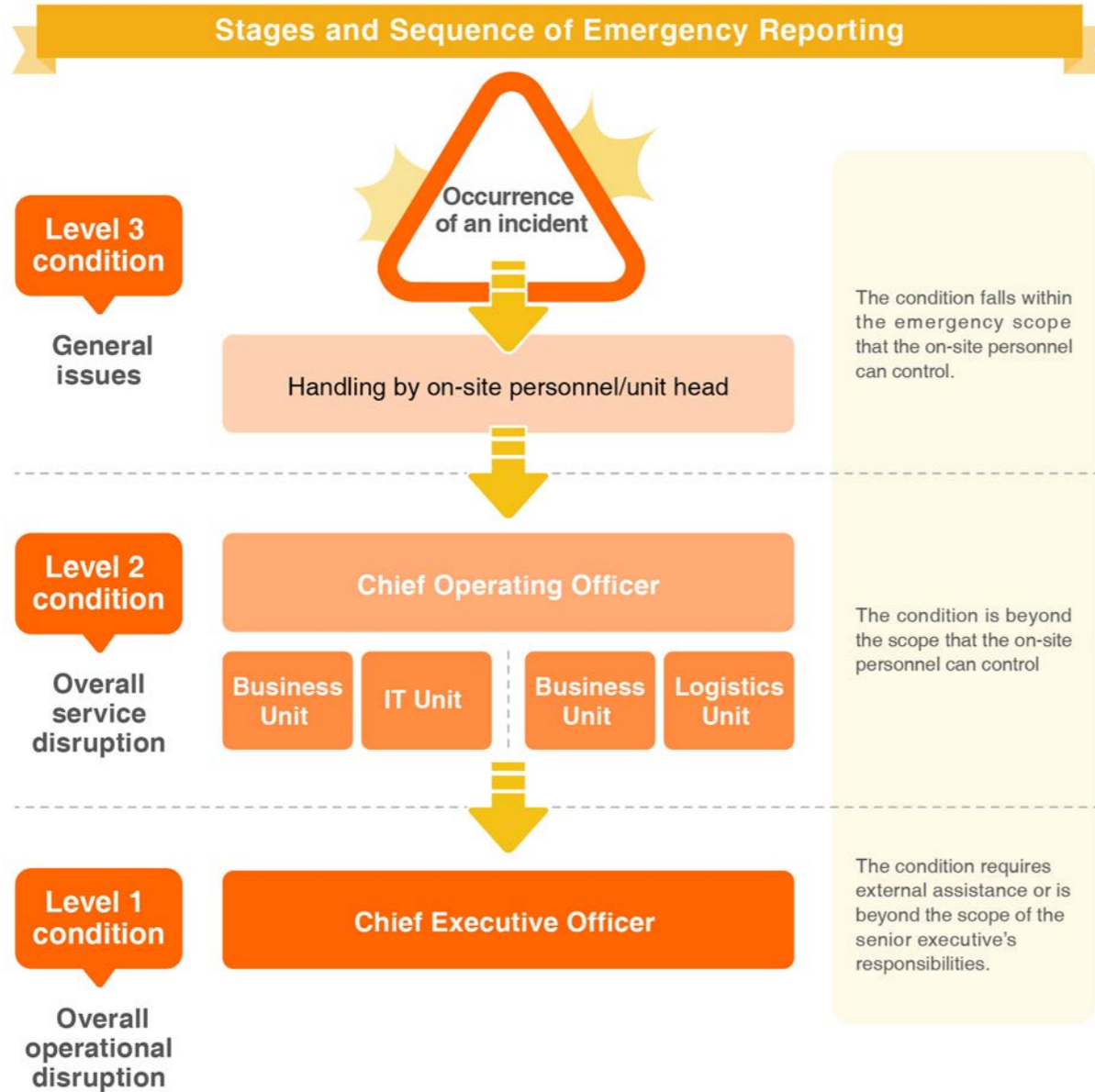


Occupational safety and health

Gamania Group attaches great importance to the occupational health and safety of its employees, and has set the target of zero occupational safety accidents. As a comprehensive web-based enterprise, Gamania is a Class III low-risk business under the "Occupational Safety and Health Management Regulations." With most of the operations being office-based, no management unit is required to be established. Nevertheless, Gamania pays particular attention to environmental monitoring of the office for the management of noise, carbon dioxide, lighting, temperature, humidity, etc., and more importantly, the prevention of air pollution. Therefore, regular environmental monitoring is carried out every year, with the headquarters' smart building system integrated to review the relevant values of the headquarters building, so that the quality of employees' work environment can be ensured.

To enhance and protect the work safety of employees, Gamania has framed an "Occupational health and safety policy," which was signed by the CEO of the Group and made public, for the employees and the contractors performing duties on the Company's premises. We ensure that all office operations are carried out by the "Occupational Safety and Health Act" of Taiwan, regularly implement the four major worker health protection programs to identify and prevent the risks in the workplace, reduce the possibility of occupational diseases and accidents for employees, and provide a safe, friendly and healthy workplace.

To ensure the effective control of damage, the smooth transmission of information and the normal operation of the Company in the event of major disasters and emergencies that endanger or disrupt Gamania's information systems, personnel, and normal operations, we have established the "group safety management policy" and relevant bylaws, such as the "Office Safety Management Regulations" to manage "physical security," "access control security," "public safety," "equipment security" and "operational safety." The "Standard Operating Procedures for Emergencies" have also been devised to provide standardized emergency reporting procedures for crises. In 2023, the Company had no major occupational safety incidents or reported emergencies.



The Company's highest principles in terms of the safety and health standards are as follows:

- 1 Safety and health rules and regulations must be observed.
- 2 Unsafe conditions, if any, shall be reported, with improvements made as soon as possible.
- 3 All near misses and injuries shall be reported.
- 4 Assistance shall be provided for new recruits to understand safe working methods.
- 5 The safety and health directions stipulated in each work location must be adhered to.
- 6 Work-related safety and health education and training shall be received.
- 7 Physical and health checkups shall be accepted as required by the Company.
- 8 Smoking, drinking, chewing betel nut and chewing gum, and other behaviors that pose negative impact on work safety are strictly prohibited during the work.
- 9 Do not stack any objects at the security gates, aisle intersections, stair landings, entrances and exits of the workplace.
- 10 Employees must be familiar with fire extinguishers, including how to use and where is the fire-fighting equipment.
- 11 Using electrical appliances not listed in the Company's regulations without permission is strictly forbidden; employees shall not use any machines, equipment and instruments that are not under their own control without authorization.
- 12 Everyone must know the evacuation routes of each work location.
- 13 Do not use the elevator for evacuation in the event of fire or other accidents.
- 14 To prevent damage due to the collapse of objects, excessive stacking of objects shall be avoided in the work environment.
- 15 Employees shall turn off/close unused electrical appliances, gases, and water faucets when leaving the workplace.
- 16 Any people, incidents or things causing safety and health concerns anywhere in the Company must be reported to relevant personnel upon discovery for emergency handling.
- 17 Attention shall be paid to various danger signals and safety signs.
- 18 Littering cigarette butts and miscellaneous items in the workplace is strictly prohibited.

Statistics on occupational injuries

When an occupational injury occurs, Gamania follows the standard handling procedures according to the management regulations and local regulations, and immediately reports the matter to local competent authorities. Our statistics on occupational disasters are compiled based on the important indicators announced in the Occupational Safety and Health Act developed by the Ministry of Labor, Executive Yuan, and the Global Reporting Initiative (GRI Standards). In particular, the disabling injury frequency rate (FR), disabling injury severity rate (SR), absentee rate, etc. are the main data indicators.



Year: 2023

- Notes: 1. Death rate due to occupational injuries = number of deaths due to occupational injuries / total working hours x 1,000,000.
- 2. Serious occupational injury (with more than 180 lost days; excluding death) rate = serious occupational injuries / total working hours x 1,000,000.
- 3. Disabling injury frequency rate (FR) = number of disabling injuries / total working hours x 1,000,000.
- 4. Disabling injury severity rate (SR) = number of days of disabling injuries / total working hours x 1,000,000.
- 5. The data above covers the businesses that have been reported to the Ministry of Labor, and does not include vehicular accidents during commutes.

	2021	2022	2023
Absentee rate (%)	0.68	0.96	0.70
Coverage rate (%)	100	100	100

- Note: The number of days of absence includes sick leave, occupational injury leave, menstrual leave, and hospitalization leave.



4.2 Social inclusion



4.2.1 Gamania Cheer Up Foundation



Gamania Cheer Up Foundation (hereinafter called “the Foundation”) is an extension of the spirit of going on adventures and taking up challenges as advocated by the Chairman of the Group and founder of the foundation. Keeping in line with the brand core of the Group — Dare to Challenge, this public welfare platform established in 2008 encourages young people to embark on adventures, gathering like-minded partners across Taiwan, and creating and promoting unique “Gamania values.”

As times have changed, the foundation has moved with the times, not only encouraging young people to dream hard, but also launching an initiative called “GoNext” in 2022 to support young people in boldly looking to the future. This is also an encouragement to ourselves, reminding us to keep “going next,” reinforce the adventure education, and expand the social influence of adventure culture through the initiative. From the perspective of risk management, we have developed the following campaigns. We meet the goals of quality education (SDG 4) and promoting a peaceful, diverse society (SDG 16) on the path of sustainable development, empowering and advocating the general public’s social inclusion and support for the new generation who are not afraid of challenges and bravely put their innovative ideas into action.

Based on the core concept of the “science of adventure,” the foundation supported young people’s long journeys for their dreams through the “Big Dream Project”, “Gamania Summer School” and “Coast to Peak Ultra Marathon” was therefore held to build a challenging ultra marathon system of the highest specification in Taiwan that attracted top international runners to the country and facilitated industrial and professional upgrades. In addition, the foundation arranged 4 offline “Adventure Get-togethers,” 3 teaching and training sessions, and 1 press conference, and supported the employees to make use of their grand tour leave from to achieve the spirit of adventure. We have physically met more than 400 members of the public, schoolchildren, media, and industry KOLs to spread the spirit of “GoNext,” and shared inspirational stories of adventure through videos and reports. Also, we have continued to communicate with more than 6,000 community participants and over 1,000 employees of the Gamania Group. Furthermore, multi-media communication and publishing programs have been carried out to inspire and encourage the public to be bold and innovate and “go on their next steps.”



Big Dream Project

We have supported many young people who have the courage to challenge their own limits through the “Big Dream Project”, hoping to become the driving force for young people to take risks, open up various imaginations of adventure, provide adventure support and opportunities, and enable young people to have the ability to challenge themselves, break through comfort zones, face unknown challenges, and apply the value of adventure spirit to life. Through their stories, we also look forward to encouraging more people to bravely write their own adventure chapter. Over the years, we have crossed land, sea and air, completed many amazing projects, and realized our dreams without any limits.

Big Dream Project: Lu, Chung-Han, Marching towards 14 Peaks

The Taiwanese mountaineer Lu, Chung-Han (Ah Guo) first climbed in 2013 the 8,000-meter peak of Gasherbrum II (8035 meters), the 13th highest peak in the world, becoming the first Taiwanese climbing the summit of the Karakoram Mountains. Since then, he has continued to set new records in Taiwan’s mountaineering history. The Big Dream Project supported Ah Guo in climbing the third-highest peak in the world. In 2021, Ah Guo successfully reached the summit of Annapurna (8,091 meters). On May 5, 2022, he challenged the third-highest peak in the world, Kangchenjunga (8,586 meters), becoming the first Taiwanese to climb this peak without oxygen. In May 2023, he formed a “Taiwan Team” with Yuan-Chih Chang and recorder, Snow Ram, to pioneer a new route on the northwest side of the world’s seventh-highest peak, Dhaulagiri (8,167 meters); they became the first team from Taiwan to climb this route, and prepared a report as a reference for future adventurers. On July 27 of the same year, Ah Guo successfully reached the summit of K2 (8,611 meters), the second-highest peak in the world, as the first Taiwanese mountaineer to climb his eighth peak without oxygen.

Big Dream Project: Yuan, Yung-Cheng, Marching toward Spanish Primera Liga

Since 2021, the Foundation has joined hands with Yuan, Yung-Cheng to run the plan of Marching toward Spanish Primera Liga. Yuan began practicing football and aspired to become a professional football player at the age of 9. After graduating from elementary school, he started to receive training abroad. In 2021,

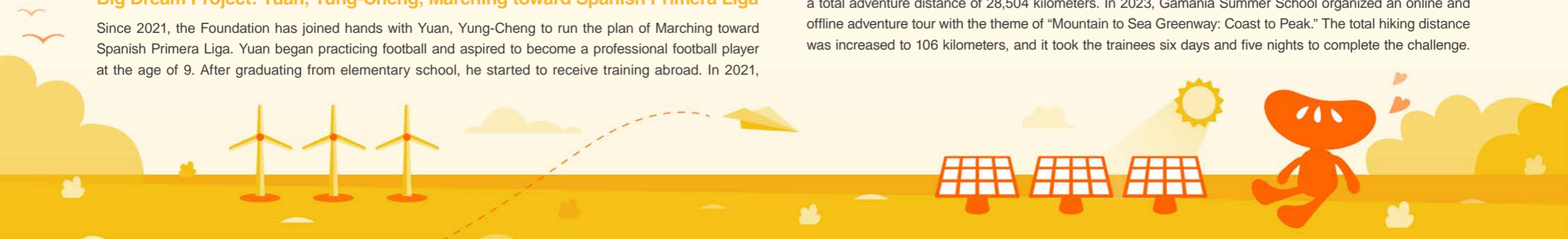
he became the first Taiwanese footballer to win a professional contract in Europe at the age of 19. Later, he made his professional league debut in Spain in early 2022. In 2023, he transferred to the CF Fuenlabrada of the Primera Federación, and was named to the Chinese Taipei team for the AFC U-23 Asian Cup qualification in July of the same year. He took on the challenge of the 2024 AFC U-23 Asian Cup to fight for the opportunity to play in the Olympic Games Paris 2024. Yuan’s adventure story fully demonstrates the spirit of “GoNext”: moving on with fortitude, and looking forward to the next adventure.

Big Dream Project: Hualien Gama Apes, Marching towards the Basketball Dream

The Foundation has collaborated with the professional basketball training organization, EMPOWER, to form the “Hualien Gama Apes,” the first community club basketball team in Hualien that includes U12 and U14 groups to promote sports education for children in the remote area. In June 2023, the Hualien Gama Apes formed an official team and made their debut in a game; the CEO of the Foundation personally donated the jerseys to them. In December, the team returned to their hometown to hold the “Hualien Gamania Cup,” with teams of the same age group invited to compete and showcase their training results. This project aims to arouse young children’s passion for sports and develop the spirit of teamwork and perseverance through basketball training.

Gamania Summer School

Since its establishment in 2008, the Foundation has encouraged young people to challenge themselves through various adventure projects, so as to keep in line with the spirits of “hands-on learning” and “cross-sector integration” advocated in the Curriculum Guidelines of 12-Year Basic Education in Taiwan and arouse the generation’s spirit of adventure. So far, we have supported more than 700 students to 45 locations, with a total adventure distance of 28,504 kilometers. In 2023, Gamania Summer School organized an online and offline adventure tour with the theme of “Mountain to Sea Greenway: Coast to Peak.” The total hiking distance was increased to 106 kilometers, and it took the trainees six days and five nights to complete the challenge.



The foundation invited mountain expert Yuan-Chih Chang, forest ranger Po-Shu Lai, and meditation instructor Stella to offer online courses with which participants could have a comprehensive experience in three aspects: imagination of adventure, forest conservation, and self-awareness. The events reached more than 1,000 people online, and the videos received more than 1,500 views. The online courses were further systematized as supplementary materials for the future education on the spirit of adventure that can be used in education settings.

Gamania Coast to Peak Ultramarathon_Invitational

The 177-kilometer-long “Mountains to Sea National Greenway” full of adventures covers four major trails: Inner Sea Trail, Canal Trail, Tribal Trail, and Sacred Mountain Trail. Stretching from the Kaitai Inland Sea to Jade Mountain, this greenway features cultural diversity and ecological complexities. During the trial in 2022, 7 top runners were on the mission as demonstrative players. The Foundation is committed to creating an international racetrack and international ultramarathon event of the highest specification for the world’s top athletes to gather in Taiwan to compete while exploring the beauty of Taiwan. In 2023, the event successfully obtained the International Aims/WA certification for the 100-mile track and the Bronze IAU Label. The success of the event lies in not only the runners’ achievement of self-challenging, but also the joint support of the professional teams of logistics, supply, and medical care, etc. Based on more comprehensive risk management and event execution, we continue to organize the benchmark ultramarathon event of the highest standard, advocating the spirit of GoNext in Taiwan.

Adventure Get-togethers

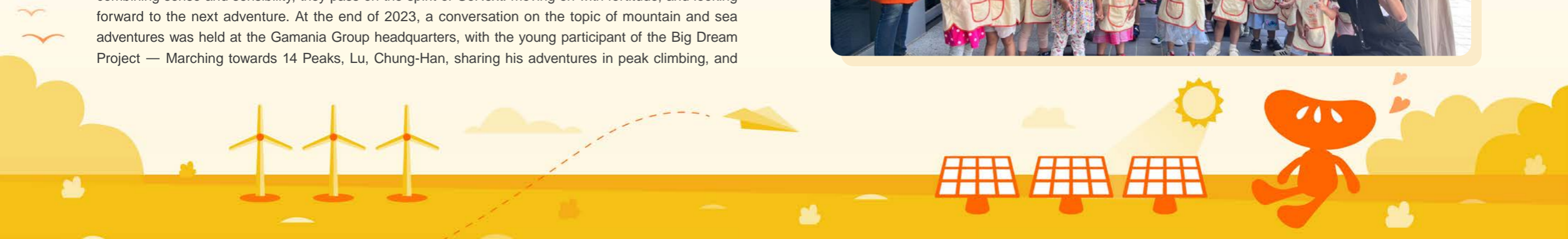
The “Adventure Get-togethers” provide chances for adventurous people to converge and record their passion for and science of adventure through conversations, sharing, and programming. With stories combining sense and sensibility, they pass on the spirit of GoNext: moving on with fortitude, and looking forward to the next adventure. At the end of 2023, a conversation on the topic of mountain and sea adventures was held at the Gamania Group headquarters, with the young participant of the Big Dream Project — Marching towards 14 Peaks, Lu, Chung-Han, sharing his adventures in peak climbing, and

Taiwan’s first swimmer that swam across the Strait of Gibraltar, Hsu, Wen-Erh, sharing his challenge in the sea. The video recordings and social media communication allowed more people to learn about the experience of adventures and participate in the event online, spreading emotional inspiration and responses. About 200 people were invited to participate in the event online and offline. 4 external get-togethers took place in 2023 as well, with a total of 834 participants engaged.

4.2.2 Common good in the community

Blood donation

Since the relocation to the Neihu headquarters building in 2016, Gamania has joined the “Neihu Technology Park 1,000-person Blood Donation Campaign” organized by Taipei Neihu Technology Park Development Association, working with local communities and companies for common good and demonstrating employees’ passion for helping others. Since 2018, We has voluntarily arranged blood donation events. On the Gamania Festival, we called on employees to donate blood together with the surrounding neighborhoods



in combination with the Company’s internal celebration activities to contribute to the medical capacity in Taipei City. At least 3 blood donation events are held every year, with the Corporate Communication Office as the responsible unit therefor. In 2023, 197 employees participated in blood donation; a total of 293 bags of blood were donated to the Taipei Blood Center. To encourage employees to donate blood for public welfare, we provide a meal voucher to them. In the future, we will devise even more incentives for social welfare to develop our employees’ habit of donating blood.

Gamania Christmas Market

The Gamania Christmas Market has been held since 2017 to invite nearby companies as well as internal and external partners to promote their products. We have also arranged special activities in the “Gama Island” to create a festive atmosphere for Gamania employees and the community to celebrate and have fun together. This event has also become a regular annual event at Gamania; it is jointly organized by the Corporate Communication Office, the Internal Service Division, and the Gama Island. At the same time, we have organized a visit plan called “Open GAMA” to invite our partners in Neihu Technology Park or the family members of Gamania employees to learn more about Gamania Group’s aim for the common good in the community.

In 2023, 15 vendors were invited to the market, and there were live performances given by singers, hands-on experience activities hosted with local stores in Neihu, stage performances delivered by Gama

Garden, etc. Coupled with the Christmas photo booth, the “Gamania Pet Day,” the “Flea Market” and the Gama Island activities, Gamania employees enjoyed a day full of Christmas atmosphere. As the Group emphasizes the spread of ESG values, we plan to invite relevant good partners in Neihu Technology Park and more public welfare units to join us in the future, such as providing meals made with smallholders’ friendly ingredients, arranging charitable sales with charitable units for the disadvantaged, holding fur baby adoption events, and launching awareness campaigns for therapy dogs. We will permanently extend the concept of ESG, and convey the “Gamania values” from all ESG aspects.

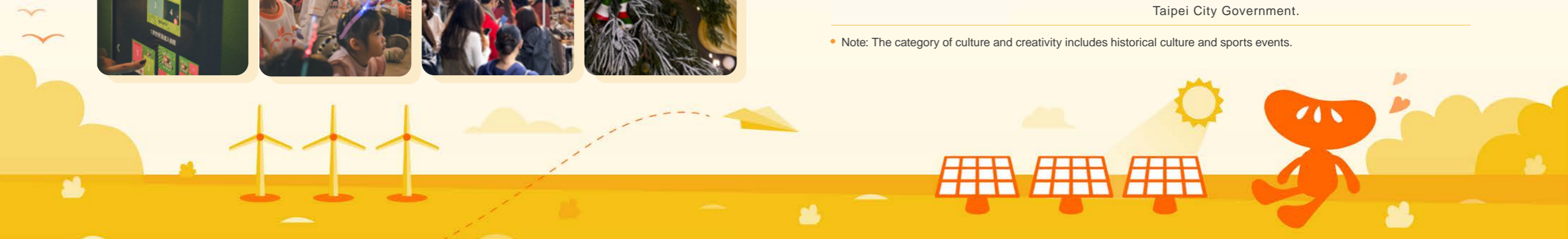
Social welfare

Gamania’s total social welfare expenditure in 2023 reached NTD 22 million, mainly through sponsorship or donations; the resources were devoted to social issues that we concerned about, including medical care, animal friendliness, culture and creativity, and education-related organizations.

Unit: NTD thousand

Category	Item	Fund / description
Medical services	Cash contributions	1,140
Animal friendliness	Cash contributions	3,600
Culture and creativity	Cash contributions	1,795
	Cash contributions	15,542
Educational philosophy	Item donation	We utilized the Group’s resources to collect donation items, and donated them to the Good Day charity platform of the Social Welfare Department, New Taipei City Government.

• Note: The category of culture and creativity includes historical culture and sports events.



Meanwhile, we provided public welfare leave to encourage employees' engagement in public welfare projects, hoping that resources could help the groups in need more effectively through the participation of all employees and corporate invitations.

The Group's subsidiary, NOWnews, has exerted its media influence. Following the continuous attention to the rights and interests of the elders in recent years, the subsidiary released a special report in 2023 on the "Fall Prevention Team" in Keelung City, introducing how a group of volunteers formed the team to visit homes in the community and improve the living environment of the elderly after finding that those living in unhealthy conditions were prone to falls and therefore bedridden with their life quality impacted. In addition, the team further encouraged the elderly to leave their homes and "provide services" for the community; the elderly thus left their homes to improve the environment, and eventually got a sense of accomplishment by providing services. This positive story won the first prize of the 3rd "Journalist Impact Award," and offered a solution to the aging society.

4.2.3 Support for domestic cultural industries

As a TPEX-listed company in the cultural and creative industry, Gamania not only promotes its own businesses, but also actively participates in related cultural and creative activities to facilitate the development of cultural industries in Taiwan and fulfill the corporate social responsibilities.

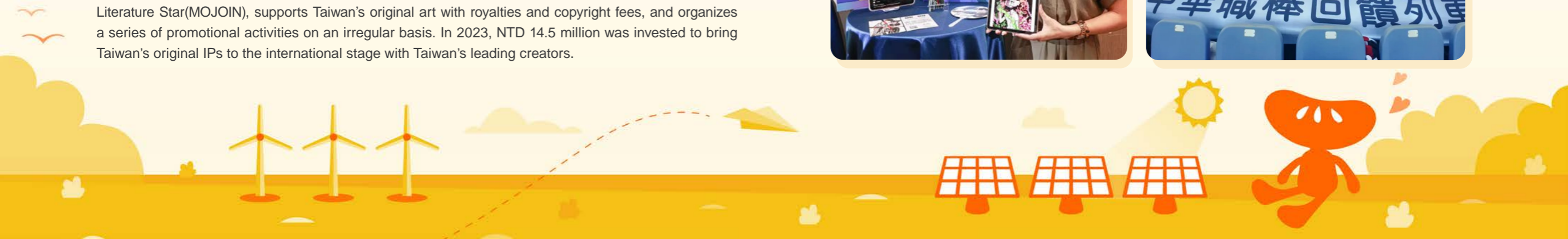
Supporting original works by domestic creators: Stimulation for the IP industry

Gamania actively promotes domestic cultural and creative investment. We invite domestic original comic creators and novelists to display their works on our original content platforms, beanfun! Comics Star and Literature Star(MOJOIN), supports Taiwan's original art with royalties and copyright fees, and organizes a series of promotional activities on an irregular basis. In 2023, NTD 14.5 million was invested to bring Taiwan's original IPs to the international stage with Taiwan's leading creators.

Since 2022, the Chinese Animation & Comic Publishers Association and the Taiwan Creative Content Agency have jointly held the "Best IP Awards" to encourage original comics, animation works, and novels in Taiwan and to stimulate the IP ecosystem through activities. In 2023, two masterpieces supported by Gamania Group, "Rules are for Losers" and "EAT ZOMBIE GHOST," became the biggest winners of the year by winning 3 awards under the event - the "Annual TOP IP Award," "Popular IP Award" and "Animation Potential Award."

Supporting sports events: Marching towards the Asia Winter Baseball League with the Chinese Professional Baseball League

Sticking to the core corporate spirit of "Dare to Challenge," Gamania has supported local sports in Taiwan for years, including baseball, basketball, marathons, polar mountaineering, etc., taking concrete actions to help the sector of sports in Taiwan achieve social value. In 2023, we sponsored the CPBL Gold Glove Award. For the past 3 years, we have continued to support local players and contribute to the grassroots. We have even worked with CPBL Charity Train to provide supplies for local children and convey our care and expectations for baseball in Taiwan.



APPENDIX



Appendix

GRI index table	105
TCFD index table	108
SASB index table	109
Climate-related information	110
Independent Limited Assurance Report	111
Declaration of Greenhouse Gas Examination	111

GRI index table

GRI Standards	Disclosure items	Corresponding chapters and supplementary notes	Page No.	Omission/description	
GRI 2: General Disclosures	2-1	Organizational details	About the Report	04	
			1.1.1 Business overview	09	
	2-2	Entities included in organizational sustainability reporting	About the Report	04	
			1.1.1 Business overview	09	
	2-3	Reporting period, frequency and contact point	About the Report	04	
	2-4	Restatements of information	About the Report	04	
	2-5	External assurance	About the Report	04	
	2-6	Activities, value chains and other business relationships	1.1.1 Business overview	09	
			3.2.1 Sustainable procurement	71	
	2-7	Employees	4.1.1 Workforce structure	79	
	2-8	Workers who are not employees	4.1.1 Workforce structure	79	16 contracted workers subject to the hourly wage system 236 dispatched workers 20 contractor workers
	2-9	Governance structure and composition	1.2.1 Governance organization and structure	16	
1.3.1 Practicing sustainable governance			29		
2-10	Nomination and selection of the highest governance body	1.2.1 Governance organization and structure	16		
2-11	Chair of the highest governance body	1.2.1 Governance organization and structure	16		
2-12	Role of the highest governance body in overseeing the management of impacts	1.3.1 Practicing sustainable governance	29		

GRI Standards	Disclosure items	Corresponding chapters and supplementary notes	Page No.	Omission/description
2-13	Delegation of responsibility for managing impacts	1.3.1 Practicing sustainable governance	29	
2-14	Role of the highest governance unit in sustainability reporting	1.3.1 Practicing sustainable governance	29	
2-15	Conflict of interest	1.2.1 Governance organization and structure	16	
2-16	Communication of critical concerns	1.3.1 Practicing sustainable governance	29	
2-17	Collective knowledge of the highest governance body	1.2.1 Governance organization and structure	16	
2-18	Evaluation of the performance of the highest governance body	1.2.1 Governance organization and structure	16	
2-19	Remuneration policies	1.2.1 Governance organization and structure	16	
2-20	Process to determine remuneration	1.2.1 Governance organization and structure	16	
2-21	Annual total compensation ratio	4.1.4 Compensation and benefits	86	The Company's confidential information subject to the confidentiality requirements
2-22	Statement on sustainable development strategy	Message from the Group CEO and Sustainable Development Committee Chairperson	05	
		1.3.1 Practicing sustainable governance	29	
2-23	Policy commitments	1.2.2 Ethical corporate management	22	
		4.1.5 Friendly workplace	89	
2-24	Embedding policy commitments	1.2.2 Ethical corporate management	22	
		3.2.1 Sustainable procurement	71	
		4.1.5 Friendly workplace	89	
2-25	Processes to remediate negative impacts	1.2.2 Ethical corporate management	22	
		2.3.3 Customer satisfaction	56	
2-26	Mechanisms for seeking advice and raising concerns	1.2.2 Ethical corporate management	22	
2-27	Compliance with laws and regulations	1.2.2 Ethical corporate management	22	
2-28	Membership associations	1.2.4 Association with external organizations	27	
2-29	Approach to stakeholder engagement	1.3.3 Stakeholder engagement	38	
2-30	Collective bargaining agreements	4.1.5 Friendly workplace	89	

Material Topics				
GRI Standards		Disclosure Items	Corresponding chapters and supplementary notes	Page No.
GRI 3: Material Topics	3-1	Process to determine material topics	1.3.2 Analysis of major issues	32
	3-2	List of material topics	1.3.2 Analysis of major issues	32
Information security and privacy protection				
GRI 3: Material Topics	3-3	Management of material topics	1.3.2 Analysis of major issues	32
GRI 418: Customer Privacy	418-1	Substantiated complaints regarding concerning breaches of customer privacy and losses of customer data	2.3.2 Privacy protection	54
Corporate governance and ethics				
GRI 3: Material Topics	3-3	Management of material topics	1.3.2 Analysis of major issues	32
GRI 205: Anti-corruption	205-2	Communication and training about anti-corruption policies and procedures	1.2.2 Ethical corporate management	22
Business performance				
GRI 3: Material Topics	3-3	Management of material topics	1.3.2 Analysis of major issues	32
GRI 201: Economic Performance	201-1	Direct economic value generated and distributed	1.1.2 Financial performance	12
Risk Management				
GRI 3: Material Topics	3-3	Management of material topics	1.3.2 Analysis of major issues	32
Product and service innovation				
GRI 3: Material Topics	3-3	Management of material topics	1.3.2 Analysis of major issues	32
Customer rights and services				
GRI 3: Material Topics	3-3	Management of material topics	1.3.2 Analysis of major issues	32
GRI 418: Customer Privacy	418-1	Substantiated complaints regarding concerning breaches of customer privacy and losses of customer data	2.3.2 Privacy protection	54
Labor-management relations and employee rights				
GRI 3: Material Topics	3-3	Management of material topics	1.3.2 Analysis of major issues	32
GRI 201: Economic Performance	201-3	Defined-benefit plan obligations and other retirement plans	4.1.4 Compensation and benefits	86
GRI 401: Employment	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.1.4 Compensation and benefits	86
	401-3	Parental leave	4.1.4 Compensation and benefits	86

Material Topics				
GRI Standards		Disclosure Items	Corresponding chapters and supplementary notes	Page No.
GRI 402: Labor/Management Relations	402-1	Minimum notice periods regarding operational changes	4.1.5 Friendly workplace	89
Human rights, diversity and inclusion				
GRI 3: Material Topics	3-3	Management of material topics	1.3.2 Analysis of major issues	32
GRI 405: Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	4.1.1 Workforce structure	79
	405-2	Ratio of basic salary and remuneration of women to men	4.1.4 Compensation and benefits	86
GRI 406: Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	4.1.5 Friendly workplace	89

TCFD index table

Code	TCFD recommended disclosures	Corresponding chapters and supplementary notes	Page No.
Governance	TCFD 1(a)	Describe the board's oversight of climate-related risks and opportunities.	58
	TCFD 1(b)	Describe management's role in assessing and managing climate-related risks and opportunities.	58
Strategies	TCFD 2(a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	58
	TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	58
	TCFD 2(c)	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	58
Risk Management	TCFD 3(a)	Describe the organization's processes for identifying and assessing climate-related risks.	3.1.1 Response to climate change 58
	TCFD 3(b)	Describe the organization's processes for managing climate-related risks.	58
	TCFD 3(c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	58
Metrics and Targets	TCFD 4(a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	58
	TCFD 4(b)	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks.	58
	TCFD 4(c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	58

SASB index table

Theme	Code	Metric	Corresponding chapter	Remarks
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	3.1.2 Environmental, energy and resource management	(1) 38,066.70 GJ (2) 87.073% (3) 12.583%
	TC-SI-130a.2	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	3.1.2 Environmental, energy and resource management	Total water consumption: 23,001m ³ ; no water withdrawn from regions with high water stress
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	3.1.2 Environmental, energy and resource management	
Data Privacy & Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to targeted advertising and user privacy	2.3.2 Privacy protection	
	TC-SI-220a.2	Number of users whose information is used for secondary purposes	2.3.2 Privacy protection	
	TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	2.3.2 Privacy protection	No such cases this year
	TC-SI-220a.4	(1) Number of law enforcement requests for user information, (2) number of users whose information was requested, (3) percentage resulting in disclosure	2.3.3 Customer satisfaction	(1) 2,193 requests (2) 35,275 entries (3) 0%
	TC-SI-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	-	No such cases this year
Data Security	TC-SI-230a.1	(1) Number of data breaches, (2) percentage that are personal data breaches, (3) number of users affected	2.3.2 Privacy protection	No such cases this year
	TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	2.2.1 Information security management	
Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.1	Percentage of employees that require a work visa	4.1.1 Workforce structure	A total of 4 employees of the Group requiring a work visa (0.38%)
	TC-SI-330a.2	Employee engagement as a percentage	-	No related surveys conducted this year
	TC-SI-330a.3	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees, and (d) all other employees	4.1.1 Workforce structure	
Intellectual Property Protection & Competitive Behavior	TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	1.2.2 Ethical corporate management	No such cases this year

Theme	Code	Metric	Corresponding chapter	Remarks
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	Number of (1) performance issues and (2) service disruptions; (3) total customer downtime	-	Average abnormal time for major products in 2023: about 0.42 days; service availability rate: 99.8%
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	2.2.1 Information security management	
Activity Metrics	TC-SI-000.A	(1) Number of licenses or subscriptions, (2) percentage cloud-based	-	No licenses or subscriptions in the Company
	TC-SI-000.B	(1) Data processing capacity, (2) percentage outsourced	-	Not to be disclosed for now to keep in line with the peers
	TC-SI-000.C	(1) Amount of data storage, (2) percentage outsourced	-	Not to be disclosed for now to keep in line with the peers

Climate-related information

Item	Corresponding chapter
1. Describe the board's and management's oversight and governance of climate-related risks and opportunities.	Please refer to "1.2.1 Governance organization and structure," "1.2.3 Risk management," and "3.1.1 Response to climate change."
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finance (short-, medium-, and long-term) of the Company.	Please refer to the description of management of key climate risk and opportunity issues in "3.1.1 Response to climate change."
3. Describe the financial impact of extreme climate events and transitional actions.	
4. Describe how the climate risk identification, assessment, and management processes are integrated into the overall risk management system.	Please refer to the description of risk management in "3.1.1 Response to climate change."
5. If scenario analysis is used to assess the resilience to climate change risks, the scenario, parameters, assumptions, analysis factors, and key financial impacts used should be described.	Please refer to the description of strategies and management of key climate risk issues in "3.1.1 Response to climate change."
6. If there is a transition plan for managing climate-related risks, describe the contents of the plan, and the indicators and targets used to identify and manage physical and transition risks.	Please refer to the description of targets and indicators and management of key climate risk issues in "3.1.1 Response to climate change."
7. If internal carbon pricing is used as a planning tool, the basis for price setting should be stated.	The Company does not use internal carbon pricing as a planning tool at the moment.
8. If climate-related targets are set, the activities covered, the scope of GHG emissions, the planning period, the annual progress of achievement, and other information should be stated; if carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon credits to be offset or the quantity of renewable energy certificates (RECs) should be stated.	Please refer to the description of targets and indicators and management of key climate risk issues in "3.1.1 Response to climate change."
9. GHG inventory and assurance status, and the targets, strategies, and specific action plans for emissions reduction	Please refer to the description of targets and indicators in "3.1.1 Response to climate change," "3.1.2 Environmental, energy and resource management," and the "Declaration of Greenhouse Gas Examination."

Independent Limited Assurance Report

KPMG 安永

Independent Limited Assurance Report

To Gamania Digital Entertainment Co., Ltd.

We were engaged by Gamania Digital Entertainment Co., Ltd. ("Gamania") to provide limited assurance over the selected information ("Subject Matter Information") in the 2023 Sustainability Report of Gamania ("the Report") for the year ended December 31, 2023.

Applicable Criteria of the Subject Matter Information

Gamania shall prepare the Subject Matter Information in accordance with applicable criteria required by Global Reporting Initiative Standards ("GRI Standards") issued by Global Sustainability Standards Board as set forth in Appendix 1.

Management's Responsibility

Gamania is responsible for determining its objectives with respect to sustainable development performance and reporting, including the identification of stakeholders and material aspects, and using the applicable criteria to fairly prepare and present the Subject Matter Information. Gamania is also responsible for establishing and maintaining internal controls relevant to the preparation and presentation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error.

Our Responsibility

We performed our work in accordance with International Standard on Assurance Engagements (ISAE) 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board and to issue a limited assurance conclusion on whether the Subject Matter Information is free from material misstatement. Also, we have considered appropriate limited assurance procedures according to the understanding of relevant internal controls in the circumstances, but not for the purpose of expressing a conclusion as to the effectiveness of the internal control over the design or implementation of the control.

Independence and Objectivity in Quality Management

We have complied with the independence and other ethical requirements of the Code of Professional Ethics for Certified Public Accountants in the Republic of China, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. In addition, we applied Standards on Quality Management. Accordingly, we maintained a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements and professional standards as well as applicable legal and regulatory requirements.

- 1 -

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Summary of Work Performed

As stated in applicable criteria of the Subject Matter Information paragraph, our main work on the selected information included:

- Reading the Report of Gamania;
- Inquiries with responsible management level personnel to understand the operational processes and information systems used to collect and process the Subject Matter Information;
- On the basis of the understanding obtained mentioned above, perform analytical procedures on the Subject Matter Information and if necessary, inspect related documents to gather sufficient and appropriate evidence to a limited assurance engagement.

The work described above is based on professional judgment and consideration of the level of assurance and our assessment of the risk of material misstatement of the Subject Matter Information, whether due to fraud or error. We believe that the work performed and evidence we have obtained are sufficient and appropriate to provide a basis of our conclusion. However, the work performed in a limited assurance engagement varies in nature and timing from, and is less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Material Misstatements

The Report for the year ended December 31, 2023 includes the disclosure of non-financial information that involved significant judgments, assumptions and interpretations by the management of Gamania. Therefore, the different stakeholders may have different interpretations of such information.

Conclusion

Based on the work we have performed and the evidence we have obtained, as described above, nothing has come to our attention that causes us to believe that the Subject Matter Information has not been properly prepared, in all material aspects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

The engagement partners on the assurance resulting in this independent auditor's report are Huang, Yi-Ting and Hsiao, Chia-Hsin.

KPMG
Taipei, Taiwan (Republic of China)
July 26, 2024

- 1 -

KPMG 安永

Appendix 1. Summary of the Subject Matter Information

No.	Complementary Section	Subject Matter Information	Applicable Criteria
		<p>Major issue identification process</p> <p>Production of a list of sustainability issues</p> <p>The Company identified the sustainability issues and made an initial list of material issues, such as those under the 2023 Global Risk Report of the World Economic Forum (WEF), material industry issues of SASB, major issues of SASB in the industry of culture & IT services, and key sustainability issues, and used the list of major issues of domestic and foreign benchmark companies as reference. A list of 19 sustainability issues applicable to Gamania was thereby determined after analysis and selection.</p> <p>Investigation into the level of concern of stakeholders</p> <p>We identified the stakeholders important to us based on the operating activities and value chain of Gamania, and distributed the "Stakeholder Concern Questionnaire" to assess the level of concern that external stakeholders had in 17 sustainability issues. A total of 66 valid questionnaires completed by Gamania's important stakeholders were returned, including 25 from employees (customer managers), 17 from non-employees (shareholders, 12 from customers/vendors), 9 from collaborating partners, and 5 from media and general public.</p> <p>Final materiality analysis</p> <p>Through their materiality analysis, we reflected the level of financial and operational impacts of the issues on Gamania, and the level and possibility of the impacts Gamania had on the overall economy, environment, and society. We considered the potential impacts of external issues on Gamania's internal operations, and determined the economic, environmental, and social impacts of the issues from an internal perspective.</p> <p>Analysis of the operational impact on Gamania</p> <p>We distributed the "Major Issue Identification Questionnaire - Level of Operational Impact on the Company" to assess the level of impact of the 17 sustainability issues on Gamania's four major business aspects, namely, customer, core, operations, legal compliance, and risk management.</p> <p>Analysis of the economic, environmental and social impacts</p> <p>We distributed the "Major Issue Identification Questionnaire - Level of Economic, Environmental and Social Impact" to assess the economic and possibility of impacts of the 17 sustainability issues, and further made an additional/cross-check assessment for the specific impacts.</p> <p>Confirmation of major issues</p> <p>After taking into account the stakeholders' level of concern, the operational impact on Gamania, the economic, environmental and social impacts, and the professional opinion of external stakeholders, we arrived at the final list of 10 material issues.</p>	GRI Standards 1-1 Process to determine material issues
1.1.2	Analysis of major issues		

- 2 -

KPMG 安永

No.	Complementary Section	Subject Matter Information	Applicable Criteria
		<p>Waste collection (environmentally regulated) program since 2023, including 1 central team and 9 secondary teams</p> <p>Reports to and decisions of major issues</p> <p>Gamania reported the results of major issue identification to the Board of Directors, and included them in the management report of the Sustainable Development Committee with the authorization of the Board of Directors. The issues were also incorporated into the risk management process, which necessary to continually improve various systems and identify relevant risks to the performance of corporate sustainable development. They have been included in the sustainability report and in the official website. In the future, the list of sustainability issues will be re-evaluated every year with adjustment carried out for the identification and identification of materiality.</p> <p>Energy conservation (2023)</p> <p>Objective: 1,831 kWh / 29.22 GJ</p> <p>Applicable provision: gas: 1,991,611 L; 45,916 GJ</p> <p>Objective: 711,224 L; 28,791 GJ</p> <p>Purchased electricity - non-renewable: 6,211,644 kWh / 21,145,711 GJ</p> <p>Purchased electricity - renewable: 1,331,232 kWh / 4,790,609 GJ</p> <p>Note 1: The gas disclosure method was adjusted in 2023, with the data before then using the consumption of natural gas, standard petroleum gas, and diesel.</p> <p>Note 2: The conversion coefficients are based on the criteria of the Environmental Protection Administration's "Greenhouse Gas Emission Coefficient Management Table 6.0.1.1"</p> <p>Total non-renewable energy consumption: 25, 10,276, 361, 87,426</p> <p>Total renewable energy consumption: 25, 4,790, 609, 22,985</p> <p>Total energy consumption: 25, 15,066, 970, 110,411</p>	GRI Standards 101-1 Energy conservation within the organization
1.1.2	Environmental, energy and resource management		
1.1.2	Environmental, energy and resource management	<p>100% of the water used in Gamania's operating location comes from the Taipei Water Department.</p> <p>Note: Taipei Water Department releases water from freshwater sources (total dissolved solids < 1,000 mg/L) that are, according to the assessment based on WHO rules, not in conflict with high water reuse.</p> <p>Tap water consumption (2023): 12.68 million gallons</p>	GRI Standards 303-1 Water withdrawal

- 3 -

KPMG 安永

No.	Complementary Section	Subject Matter Information	Applicable Criteria
		<p>The waste of Gamania is mostly domestic garbage, kitchen waste as well as a small portion of waste hardware and electronic products. In 2023, approximately 29.48 tons of waste recycling waste and 31.03 tons of domestic garbage were generated; the total generated waste was approximately 60.51 tons.</p> <p>Waste category (2023)</p> <ul style="list-style-type: none"> Domestic garbage (dry): 51,020 Waste recycling waste (dry): <ul style="list-style-type: none"> Kitchen waste: 14,225 Paper: 11,106 Aluminum: 1,522 Iron: 1,093 PET bottle: 1,534 Waste electronic products (battery): 43.6 Subtotal: 29,484 Total (dry): 90,534 <p>Note 1: The source of clearing data is the clearing records of subcontracted waste-clearing manufacturers.</p>	GRI Standards 306-1 Waste generated
4	Pollution prevention and waste management		
4.1	Waste management		
4.1.1	Waste management		
4.1.2	Waste management		
4.1.3	Waste management		
4.1.4	Waste management		
4.1.5	Waste management		
4.1.6	Waste management		
5	Healthy workplace	<p>Absence rate in 2023 (9.0 / 9.70)</p> <p>Note: The number of days of absence includes sick leave, occupational injury leave, menstrual leave, and hospitalization leave.</p>	Optional indicators - Absence rate (Final leave leave/Total working hours (99%)

- 4 -

Declaration of Greenhouse Gas Examination

DNV

Independent Verification Opinion

Verification Opinion No.: C678303-2023-AG-TWN-DNV
Issued Place: Taipei
Issued Date: 09 May, 2024

This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2023) of

GAMANIA DIGITAL ENTERTAINMENT CO., LTD.

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by GAMANIA DIGITAL ENTERTAINMENT CO., LTD. (the Organization) to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2023) (hereafter the "Inventory Report") in Taiwan, ROC with respect to the sites listed in Appendix A.

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, indirect GHG emissions from products used by the Organization and indirect GHG emissions associated with the use of products from the Organization. The further descriptions for the Reporting Boundary listed in Appendix B.

Verification Criteria and GHG Programme

The verification was performed on the basis of ISO 14064-1:2018 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2011, ISO 14065:2020, ISO14064-3:2019

Verification Opinion

It is DNV's opinion that the Inventory Report (2023), which was published on April 2024 is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Category 1) and Indirect GHG emissions from imported energy (Category 2), the reliability of the information within the Inventory Report (2023) were verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified and tested using agreed-upon procedures, AUP, defined in Inventory Report.

Also, the GHG information as stated in Appendix C has been verified during the process.

Huang, Yi Zhu Elsie
GHG Verifier

For the issuing office:
DNV Business Assurance Co., Ltd.
29FL, No. 293, Sec. 2, Wenhua Rd.,
Banqiao District, New Taipei City
220, Taiwan

Elsie Huang
Management Representative

Place and date:
Taipei.

Lack of fulfillment of conditions as set out in the Certification Agreement may render this Certificate invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.
DNV Business Assurance Co., Ltd. 29FL, No.293, Sec.2, Wenhua Road 220 Ban Qiao Dist., New Taipei City Taiwan TEL: +886-2-82537800, website: https://www.dnv.com/ver
DNV 29ATW-OP-F50, Rev.11, 2024-4

DNV

Verification Opinion No.: C678303-2023-AG-TWN-DNV
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Supplement to Verification Opinion

Process and Methodology

The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfillment of stated criteria.

Quantification of Greenhouse Gas Emission

The Inventory Report covering the period 1 January, 2023 to 31 December, 2023. It is DNV's opinion that GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification

Financial Control Operational Control Equity Share

GHGs Verified

CO₂ CH₄ N₂O HFCs PFCs SF₆ NF₃

The Quantification of GHG emissions:

Category	Category	Emission (kg CO ₂ e)
Category 1	Direct GHG emissions and removals	193,463,282
1.1	Stationary combustion emissions	8130,721
1.2	Mobile emissions	-
1.3	Industry process	-
1.4	Fugitive emissions	185,332,561
Category 2	Indirect GHG emissions from imported energy*	4,889,764,016
2.1	Indirect emissions from imported electricity	4,539,764,016
Category 3	Indirect GHG emissions from transportation	613,291,260
3.1	Emissions from upstream transport and distribution for goods	19,563,102
3.2	Emissions from downstream transport and distribution for goods	61,083,396
3.3	Emissions from employee commuting	532,640,141
3.4	Emissions from business travel	61,083,396
Category 4	Indirect GHG emissions from products used by an organization	1,918,753,151
4.1	Purchased goods and services (including purchased energy)	903811,222
4.2	Emissions from capital goods, are emissions from goods that are purchased and amortized by the organization	767,687,179
4.3	Emissions from the disposal of solid and liquid waste	19,936,004
4.4	Emissions from services used by organization	227,889,746
Category 5	Indirect GHG emissions associated with the use of products from the organization	1,257,437,088
5.1	Emissions from government leased assets	1,257,437,088
	Total	8,542,708,797

(The Imported Energy Indirect Emissions was calculated based on 2022 electricity emission factor of 0.495 kg CO₂e/kWh, which was announced by Bureau of Energy, Ministry of Economic Affairs, The Global Warming Potential (GWP) defined in IPCC AR5 (2013) has been chosen and correctly referred by the Organization.)

*During the verification process, confirmed that 1,331,232 kilowatt-hours of renewable energy were used, and 901 certificates from the National Renewable Energy Certification Center (https://www.trec.org.tw/certification_trade_situation/direct_supply?year=2023)

The renewable energy from solar and wind power emissions factor of 0 was calculated based on 2024 Greenhouse Gas Emissions Inventory published by the Environmental Protection Administration.

Verification Opinion

unmodified modified adverse

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